



**KOGI STATE
GOVERNMENT OF NIGERIA**



REVISED BUDGET ESTIMATES

2026

Prepared By:

MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING





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KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



Kogi State Government 2026 Approved Budget Summary				
Item	2025 Final Budget	2025 Performance January to December	2026 Approved Budget	2026 Revised Budget
Opening Balance	22,124,873,229	68,902,197,640.45		
Recurrent Revenue	399,324,007,696	306,616,629,375.63	470,008,482,693	470,008,482,693
11 - GOVERNMENT SHARE OF FAAC	364,375,163,041	270,114,316,584.72	426,023,266,301	426,023,266,301
12 - INDEPENDENT REVENUE	34,948,844,655	36,502,312,790.91	43,985,216,392	43,985,216,392
Recurrent Expenditure	362,425,101,913	287,596,740,308.12	365,432,867,586	360,890,231,821
21 - PERSONNEL COST	101,279,298,731	89,204,285,042.83	116,378,175,406	121,582,175,406
22 - OTHER RECURRENT COSTS, of which:	261,145,803,182	198,392,455,265.29	249,054,692,180	239,308,056,415
<i>Other Non Debt Recurrent</i>	<i>209,763,786,956</i>	<i>163,434,875,762.01</i>	<i>233,054,692,180</i>	<i>223,308,056,415</i>
<i>Debt Service</i>	<i>51,382,016,226</i>	<i>34,957,579,503.28</i>	<i>16,000,000,000</i>	<i>16,000,000,000</i>
Transfer to Capital Account	59,023,779,012	91,382,414,537.96	104,575,615,107	109,118,250,872
Other Receipts	183,080,111,793	55,584,116,450.72	350,482,102,750	350,482,102,750
13 - AID AND GRANTS	114,717,299,668	42,769,862,165.98	136,411,682,487	136,411,682,487
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	68,362,812,125	12,814,254,284.74	214,070,420,263	214,070,420,263
23 - CAPITAL EXPENDITURE (Capital Expenditure)	242,103,890,805	146,078,267,104.95	455,057,717,857	459,600,353,622
Total Revenue (including OB)	604,528,992,718	434,563,271,296.80	820,490,585,443	820,490,585,443
Total Expenditure	604,528,992,718	433,675,007,413.07	820,490,585,443	820,490,585,443



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



Kogi State Government 2026 Revised Budget - Revenue by MDA (not including Opening Balance)								
Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
	Total Revenue	426,023,266,301	43,985,216,392	470,008,482,693	136,411,682,487	214,070,420,263	350,482,102,750	820,490,585,443
010000000000	ADMINISTRATION SECTOR	-	1,282,598,899	1,282,598,899	21,217,865,000	-	21,217,865,000	22,500,463,899
011100000000	GOVERNORS OFFICE PLANNING SECTOR	-	42,240,000	42,240,000	17,767,850,000	-	17,767,850,000	17,810,090,000
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	-	42,240,000	42,240,000	-	-	-	42,240,000
011103500100	KOGI STATE PENSION COMMISSION	-	-	-	17,767,850,000	-	17,767,850,000	17,767,850,000
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	-	195,575,000	195,575,000	1,200,000,000	-	1,200,000,000	1,395,575,000
016103800100	CHRISTIAN PILGRIMS COMMISSION	-	192,075,000	192,075,000	-	-	-	192,075,000
016103700100	KOGI STATE HAJJ COMMISSION	-	3,500,000	3,500,000	-	-	-	3,500,000
016105500100	STATE SECURITY TRUST FUND	-	-	-	1,200,000,000	-	1,200,000,000	1,200,000,000
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	-	1,032,999,999	1,032,999,999	-	-	-	1,032,999,999
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	-	15,000,000	15,000,000	-	-	-	15,000,000
012300300100	KOGI STATE BROADCASTING CORPORATION	-	15,000,000	15,000,000	-	-	-	15,000,000
012301300100	KOGI STATE NEWSPAPER CORPORATION	-	3,000,000	3,000,000	-	-	-	3,000,000
012301400100	KOGI STATE SIGNAGE AND	-	999,999,999	999,999,999	-	-	-	999,999,999



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



	ADVERTISEMENT AGENCY							
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	-	773,900	773,900	20,000,000	-	20,000,000	20,773,900
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	-	773,900	773,900	20,000,000	-	20,000,000	20,773,900
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	-	1,910,000	1,910,000	1,200,500,000	-	1,200,500,000	1,202,410,000
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	-	410,000	410,000	120,000,000	-	120,000,000	120,410,000
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	-	1,500,000	1,500,000	1,080,500,000	-	1,080,500,000	1,082,000,000
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	-	5,200,000	5,200,000	-	-	-	5,200,000
014700100100	CIVIL SERVICE COMMISSION	-	5,200,000	5,200,000	-	-	-	5,200,000
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	-	3,900,000	3,900,000	1,029,515,000	-	1,029,515,000	1,033,415,000
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	-	3,900,000	3,900,000	1,029,515,000	-	1,029,515,000	1,033,415,000
020000000000	ECONOMIC SECTOR	426,023,266,301	33,876,808,060	459,900,074,361	71,941,425,818	118,286,150,242	190,227,576,060	650,127,650,421
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	-	491,900,000	491,900,000	-	-	-	491,900,000
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	-	488,650,000	488,650,000	-	-	-	488,650,000
021500300100	KOGI AGRICULTURAL	-	250,000	250,000	-	-	-	250,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



	DEVELOPMENT PROJECT (ADP)							
021500500100	KOGI AGRO-ALLIED COMPANY	-	3,000,000	3,000,000	-	-	-	3,000,000
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING SECTOR	426,023,266,301	27,337,336,079	453,360,602,380	71,941,425,818	92,731,294,005	164,672,719,823	618,033,322,203
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	-	-	-	71,941,425,818	92,688,294,005	164,629,719,823	164,629,719,823
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	426,023,266,301	60,000,000	426,083,266,301	-	43,000,000	43,000,000	426,126,266,301
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	-	27,277,336,079	27,277,336,079	-	-	-	27,277,336,079
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	-	665,100,000	665,100,000	-	-	-	665,100,000
022200100100	MIN. OF COMMERCE & INDUSTRY	-	514,200,000	514,200,000	-	-	-	514,200,000
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	-	90,000,000	90,000,000	-	-	-	90,000,000
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	-	60,900,000	60,900,000	-	-	-	60,900,000
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	-	171,900,000	171,900,000	-	-	-	171,900,000
022900100100	MINISTRY OF TRANSPORT	-	171,900,000	171,900,000	-	-	-	171,900,000
023400000000	MINISTRY OF WORKS PLANNING SECTOR	-	60,500,000	60,500,000	-	-	-	60,500,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



023400100100	MINISTRY OF WORKS	-	500,000	500,000	-	-	-	500,000
023400400100	KOGI STATE FIRE AGENCY	-	60,000,000	60,000,000	-	-	-	60,000,000
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	-	6,850,000	6,850,000	-	-	-	6,850,000
023600100100	MIN. OF CULTURE & TOURISM	-	550,000	550,000	-	-	-	550,000
023600300100	COUNCIL FOR ARTS AND CULTURE	-	1,000,000	1,000,000	-	-	-	1,000,000
023605200100	HOTEL AND TOURISM BOARD	-	5,300,000	5,300,000	-	-	-	5,300,000
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	-	85,490,886	85,490,886	-	-	-	85,490,886
025200100100	MINISTRY OF WATER RESOURCES	-	1,000,000	1,000,000	-	-	-	1,000,000
025210200100	KOGI STATE WATER BOARD	-	84,490,886	84,490,886	-	-	-	84,490,886
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	-	5,000,011,095	5,000,011,095	-	-	-	5,000,011,095
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	-	10,000,000	10,000,000	-	-	-	10,000,000
025300200100	BUREAU FOR LANDS	-	3,386,786,853	3,386,786,853	-	-	-	3,386,786,853
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	-	789,050,000	789,050,000	-	-	-	789,050,000
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	-	814,174,242	814,174,242	-	-	-	814,174,242
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	-	25,500,000	25,500,000	-	15,227,340,333	15,227,340,333	15,252,840,333



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



	PLANNING SECTOR							
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	-	25,500,000	25,500,000	-	15,227,340,333	15,227,340,333	15,252,840,333
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	32,220,000	32,220,000	-	10,327,515,904	10,327,515,904	10,359,735,904
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	-	32,220,000	32,220,000	-	10,327,515,904	10,327,515,904	10,359,735,904
030000000000	LAW & JUSTICE SECTOR	-	96,600,000	96,600,000	-	-	-	96,600,000
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	-	78,100,000	78,100,000	-	-	-	78,100,000
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	-	300,000	300,000	-	-	-	300,000
031805100100	HIGH COURT OF JUSTICE	-	75,000,000	75,000,000	-	-	-	75,000,000
031805200100	CUSTOMARY COURT OF APPEAL	-	500,000	500,000	-	-	-	500,000
031805300100	SHARIA COURT OF APPEAL	-	2,300,000	2,300,000	-	-	-	2,300,000
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	-	18,500,000	18,500,000	-	-	-	18,500,000
032600100100	MINISTRY OF JUSTICE	-	18,500,000	18,500,000	-	-	-	18,500,000
040000000000	REGIONAL SECTOR	-	6,000,000	6,000,000	-	-	-	6,000,000
046300000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	6,000,000	6,000,000	-	-	-	6,000,000
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	6,000,000	6,000,000	-	-	-	6,000,000
050000000000	SOCIAL SECTOR	-	8,723,209,433	8,723,209,433	43,252,391,669	95,784,270,021	139,036,661,690	147,759,871,123
051300000000	MINISTRY OF YOUTH & SPORTS	-	1,060,000	1,060,000	-	-	-	1,060,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



	PLANNING SECTOR							
051300100100	MINISTRY OF YOUTH & SPORTS	-	300,000	300,000	-	-	-	300,000
051300200100	KOGI STATE SPORTS COUNCIL	-	760,000	760,000	-	-	-	760,000
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	-	5,869,564	5,869,564	-	-	-	5,869,564
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	-	5,869,564	5,869,564	-	-	-	5,869,564
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	-	6,583,832,501	6,583,832,501	16,046,761,391	60,084,270,021	76,131,031,412	82,714,863,913
051700100100	MINISTRY OF EDUCATION	-	529,083,800	529,083,800	-	60,084,270,021	60,084,270,021	60,613,353,821
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	-	21,860,000	21,860,000	3,696,000,000	-	3,696,000,000	3,717,860,000
051700800100	KOGI STATE LIBRARY BOARD	-	1,600,000	1,600,000	-	-	-	1,600,000
051700900100	ADULT & NON- FORMAL EDUCATION BOARD	-	70,000	70,000	-	-	-	70,000
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	-	852,397,700	852,397,700	-	-	-	852,397,700
051701900100	COLLEGE OF EDUCATION, ANKPA	-	100,013,300	100,013,300	-	-	-	100,013,300
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	-	40,266,351	40,266,351	-	-	-	40,266,351
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	-	2,367,727,200	2,367,727,200	-	-	-	2,367,727,200
051702200100	KOGI STATE UNIVERSITY, KABBA	-	651,475,600	651,475,600	5,000,000,000	-	5,000,000,000	5,651,475,600
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	-	2,006,535,550	2,006,535,550	7,350,761,391	-	7,350,761,391	9,357,296,941



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	-	12,803,000	12,803,000	-	-	-	12,803,000
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	-	1,656,197,368	1,656,197,368	21,705,630,278	1,500,000,000	23,205,630,278	24,861,827,646
052100100100	MINISTRY OF HEALTH	-	17,000,000	17,000,000	8,383,929,790	-	8,383,929,790	8,400,929,790
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	-	5,200,000	5,200,000	3,921,700,488	-	3,921,700,488	3,926,900,488
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	-	-	-	3,400,000,000	1,500,000,000	4,900,000,000	4,900,000,000
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	-	154,000,000	154,000,000	-	-	-	154,000,000
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	-	650,000,000	650,000,000	-	-	-	650,000,000
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	-	332,874,368	332,874,368	6,000,000,000	-	6,000,000,000	6,332,874,368
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	-	225,000,000	225,000,000	-	-	-	225,000,000
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	-	150,000,000	150,000,000	-	-	-	150,000,000
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	-	119,293,000	119,293,000	-	-	-	119,293,000
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	-	2,830,000	2,830,000	-	-	-	2,830,000
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	-	476,100,000	476,100,000	3,000,000,000	34,200,000,000	37,200,000,000	37,676,100,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	-	254,220,000	254,220,000	3,000,000,000	34,200,000,000	37,200,000,000	37,454,220,000
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	-	120,000,000	120,000,000	-	-	-	120,000,000
053505300100	SANITATION & WASTE MANAGEMENT BOARD	-	101,880,000	101,880,000	-	-	-	101,880,000
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	-	150,000	150,000	2,500,000,000	-	2,500,000,000	2,500,150,000
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	-	150,000	150,000	2,500,000,000	-	2,500,000,000	2,500,150,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



Kogi State Government 2026 Revised Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	121,582,175,406.00	239,308,056,415.00	360,890,231,821.00	459,600,353,622.00	820,490,585,443.00
010000000000	ADMINISTRATION SECTOR	54,842,768,161.00	85,957,054,970.00	140,799,823,131.00	25,478,544,350.00	166,278,367,481.00
011100000000	GOVERNORS OFFICE PLANNING SECTOR	37,103,324,144.00	68,970,902,376.00	106,074,226,520.00	14,280,000,000.00	120,354,226,520.00
011100100100	GOVERNMENT HOUSE	1,682,539,467.00	60,537,400,000.00	62,219,939,467.00	11,225,000,000.00	73,444,939,467.00
011100100200	DEPUTY GOVERNORS OFFICE	85,429,150.00	2,385,300,000.00	2,470,729,150.00	835,000,000.00	3,305,729,150.00
011100800100	EMERGENCY MANAGEMENT AGENCY	45,348,772.00	343,300,000.00	388,648,772.00	1,583,000,000.00	1,971,648,772.00
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	75,006,755.00	1,139,650,000.00	1,214,656,755.00	530,000,000.00	1,744,656,755.00
011103500100	KOGI STATE PENSION COMMISSION	35,215,000,000.00	247,550,000.00	35,462,550,000.00	107,000,000.00	35,569,550,000.00
011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	-	4,317,702,376.00	4,317,702,376.00	-	4,317,702,376.00
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	13,800,428,974.00	3,092,909,631.00	16,893,338,605.00	680,607,221.00	17,573,945,826.00
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	13,694,513,699.00	1,660,000,000.00	15,354,513,699.00	159,995,638.00	15,514,509,337.00
016103800100	CHRISTIAN PILGRIMS COMMISSION	15,765,982.00	217,087,078.00	232,853,060.00	10,000,000.00	242,853,060.00
016103700100	KOGI STATE HAJJ COMMISSION	82,949,293.00	577,672,553.00	660,621,846.00	10,611,583.00	671,233,429.00
016105500100	STATE SECURITY TRUST FUND	7,200,000.00	638,150,000.00	645,350,000.00	500,000,000.00	1,145,350,000.00
016400000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING SECTOR	22,720,295.00	2,254,290,083.00	2,277,010,378.00	771,500,000.00	3,048,510,378.00



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	22,720,295.00	1,783,790,083.00	1,806,510,378.00	242,000,000.00	2,048,510,378.00
016400200100	KOGI STATE LOTTERY AND GAMING REGULATORY BOARD	-	470,500,000.00	470,500,000.00	529,500,000.00	1,000,000,000.00
011200000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR	1,339,217,481.00	2,287,915,092.00	3,627,132,573.00	4,340,839,030.00	7,967,971,603.00
011200300100	KOGI STATE HOUSE OF ASSEMBLY	1,067,658,695.00	2,000,062,414.00	3,067,721,109.00	4,149,464,361.00	7,217,185,470.00
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	271,558,786.00	287,852,678.00	559,411,464.00	191,374,669.00	750,786,133.00
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	712,616,222.00	2,942,604,572.00	3,655,220,794.00	755,045,981.00	4,410,266,775.00
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	191,439,911.00	2,462,999,966.00	2,654,439,877.00	755,045,981.00	3,409,485,858.00
012300300100	KOGI STATE BROADCASTING CORPORATION	257,655,387.00	240,028,678.00	497,684,065.00	-	497,684,065.00
012301300100	KOGI STATE NEWSPAPER CORPORATION	263,469,024.00	27,880,428.00	291,349,452.00	-	291,349,452.00
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	51,900.00	211,695,500.00	211,747,400.00	-	211,747,400.00
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	1,008,973,737.00	2,259,700,000.00	3,268,673,737.00	4,127,079,621.00	7,395,753,358.00
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	1,008,973,737.00	2,259,700,000.00	3,268,673,737.00	4,127,079,621.00	7,395,753,358.00
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	582,341,449.00	2,430,719,011.00	3,013,060,460.00	220,000,000.00	3,233,060,460.00
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	301,366,972.00	1,320,594,105.00	1,621,961,077.00	-	1,621,961,077.00
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	280,974,477.00	1,017,380,000.00	1,298,354,477.00	220,000,000.00	1,518,354,477.00
014000300100	STATE AUDIT SERVICE BOARD	-	36,462,406.00	36,462,406.00	-	36,462,406.00



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



014000400100	LOCAL GOVERNMENT AUDIT BOARD	-	56,282,500.00	56,282,500.00	-	56,282,500.00
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	83,856,197.00	87,398,100.00	171,254,297.00	46,722,497.00	217,976,794.00
014700100100	CIVIL SERVICE COMMISSION	83,856,197.00	87,398,100.00	171,254,297.00	46,722,497.00	217,976,794.00
014800000000	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR	123,592,500.00	488,064,714.00	611,657,214.00	50,000,000.00	661,657,214.00
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	123,592,500.00	488,064,714.00	611,657,214.00	50,000,000.00	661,657,214.00
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	65,697,162.00	1,142,551,391.00	1,208,248,553.00	206,750,000.00	1,414,998,553.00
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	65,697,162.00	1,142,551,391.00	1,208,248,553.00	206,750,000.00	1,414,998,553.00
020000000000	ECONOMIC SECTOR	9,161,740,726.00	60,468,338,825.00	69,630,079,551.00	284,554,353,269.00	354,184,432,820.00
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	1,472,953,918.00	987,107,018.00	2,460,060,936.00	9,934,981,500.00	12,395,042,436.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	776,119,557.00	504,575,897.00	1,280,695,454.00	9,334,981,500.00	10,615,676,954.00
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	571,216,867.00	443,169,190.00	1,014,386,057.00	-	1,014,386,057.00
021500500100	KOGI AGRO-ALLIED COMPANY	95,061,828.00	38,469,000.00	133,530,828.00	600,000,000.00	733,530,828.00
021500600100	KOGI LAND DEV. BOARD	30,555,666.00	892,931.00	31,448,597.00	-	31,448,597.00
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	4,594,184,353.00	48,985,895,880.00	53,580,080,233.00	16,623,230,436.00	70,203,310,669.00
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	292,196,970.00	1,676,023,141.00	1,968,220,111.00	1,580,240,000.00	3,548,460,111.00



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



022000300100	BUDGET AND ECONOMIC PLANNING	210,246,564.00	13,652,822,386.00	13,863,068,950.00	8,230,574,800.00	22,093,643,750.00
022000400100	STATE BUREAU OF STATISTICS	82,017,443.00	309,400,000.00	391,417,443.00	330,182,236.00	721,599,679.00
022000200100	DEBT MANAGEMENT OFFICE	-	16,083,918,000.00	16,083,918,000.00	-	16,083,918,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	1,507,054,121.00	10,993,338,000.00	12,500,392,121.00	2,242,233,400.00	14,742,625,521.00
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	2,342,669,255.00	3,587,544,353.00	5,930,213,608.00	1,355,000,000.00	7,285,213,608.00
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	10,000,000.00	49,550,000.00	59,550,000.00	2,885,000,000.00	2,944,550,000.00
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	-	151,800,000.00	151,800,000.00	-	151,800,000.00
022001400100	KOGI STATE ECONOMIC COUNCIL	-	1,500,000,000.00	1,500,000,000.00	-	1,500,000,000.00
022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV	150,000,000.00	981,500,000.00	1,131,500,000.00	-	1,131,500,000.00
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	224,021,718.00	535,434,992.00	759,456,710.00	16,760,000,000.00	17,519,456,710.00
022200100100	MIN. OF COMMERCE & INDUSTRY	155,021,718.00	58,070,000.00	213,091,718.00	16,210,000,000.00	16,423,091,718.00
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	66,000,000.00	426,000,000.00	492,000,000.00	550,000,000.00	1,042,000,000.00
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	3,000,000.00	51,364,992.00	54,364,992.00	-	54,364,992.00
022800000000	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR	136,423,720.00	1,892,803,487.00	2,029,227,207.00	850,803,487.00	2,880,030,694.00
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	136,423,720.00	1,119,000,000.00	1,255,423,720.00	671,000,000.00	1,926,423,720.00



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	-	773,803,487.00	773,803,487.00	179,803,487.00	953,606,974.00
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	155,000,000.00	23,900,000.00	178,900,000.00	82,684,738,992.00	82,863,638,992.00
022900100100	MINISTRY OF TRANSPORT	155,000,000.00	23,900,000.00	178,900,000.00	82,684,738,992.00	82,863,638,992.00
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	-	140,736,285.00	140,736,285.00	7,634,776,404.00	7,775,512,689.00
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	-	100,436,285.00	100,436,285.00	7,634,776,404.00	7,735,212,689.00
023300300100	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD	-	40,300,000.00	40,300,000.00	-	40,300,000.00
023400000000	MINISTRY OF WORKS PLANNING SECTOR	494,539,922.00	443,557,016.00	938,096,938.00	64,803,824,000.00	65,741,920,938.00
023400100100	MINISTRY OF WORKS	306,433,292.00	399,475,200.00	705,908,492.00	54,803,824,000.00	55,509,732,492.00
023400300100	ROAD MAINTENANCE AGENCY	73,485,532.00	21,021,816.00	94,507,348.00	10,000,000,000.00	10,094,507,348.00
023400400100	KOGI STATE FIRE AGENCY	114,621,098.00	23,060,000.00	137,681,098.00	-	137,681,098.00
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	267,787,659.00	638,063,000.00	905,850,659.00	2,232,000,000.00	3,137,850,659.00
023600100100	MIN. OF CULTURE & TOURISM	117,143,884.00	397,530,000.00	514,673,884.00	2,232,000,000.00	2,746,673,884.00
023600300100	COUNCIL FOR ARTS AND CULTURE	132,832,537.00	217,340,000.00	350,172,537.00	-	350,172,537.00
023605200100	HOTEL AND TOURISM BOARD	17,811,238.00	23,193,000.00	41,004,238.00	-	41,004,238.00
025000000000	KOGI STATE FISCAL RESPONSIBILITY COMMISSION PLANNING SECTOR	-	100,042,477.00	100,042,477.00	-	100,042,477.00
025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION	-	100,042,477.00	100,042,477.00	-	100,042,477.00



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	288,542,367.00	500,370,265.00	788,912,632.00	16,415,964,145.00	17,204,876,777.00
025200100100	MINISTRY OF WATER RESOURCES	145,524,892.00	207,448,000.00	352,972,892.00	11,139,618,600.00	11,492,591,492.00
025210200100	KOGI STATE WATER BOARD	141,017,475.00	211,653,647.00	352,671,122.00	780,000,000.00	1,132,671,122.00
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	2,000,000.00	81,268,618.00	83,268,618.00	4,496,345,545.00	4,579,614,163.00
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	888,904,609.00	3,132,480,081.00	4,021,384,690.00	31,678,843,972.00	35,700,228,662.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	115,643,009.00	1,149,790,081.00	1,265,433,090.00	27,467,726,732.00	28,733,159,822.00
025300200100	BUREAU FOR LANDS	418,000,000.00	150,000,000.00	568,000,000.00	1,855,327,020.00	2,423,327,020.00
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	65,000,000.00	222,950,000.00	287,950,000.00	124,000,000.00	411,950,000.00
025300400100	KOGI STATE GEOGRAPHIC INFORMATION SERVICE (KOGIS)	54,000,000.00	1,341,700,000.00	1,395,700,000.00	2,231,790,220.00	3,627,490,220.00
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	236,261,600.00	268,040,000.00	504,301,600.00	-	504,301,600.00
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	171,279,408.00	1,983,222,424.00	2,154,501,832.00	24,403,040,333.00	26,557,542,165.00
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	171,279,408.00	1,179,400,446.00	1,350,679,854.00	24,403,040,333.00	25,753,720,187.00
026200200100	RURAL ACCESS ROAD AGENCY (RARA)	-	503,821,978.00	503,821,978.00	-	503,821,978.00
026200300100	STATE ROAD FUND MANAGEMENT AND ADMINISTRATION BOARD (KOSRFMAB)	-	300,000,000.00	300,000,000.00	-	300,000,000.00
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	468,103,052.00	1,104,725,900.00	1,572,828,952.00	10,532,150,000.00	12,104,978,952.00



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	468,103,052.00	1,104,725,900.00	1,572,828,952.00	10,532,150,000.00	12,104,978,952.00
030000000000	LAW & JUSTICE SECTOR	7,640,232,607.00	8,829,816,715.00	16,470,049,322.00	11,557,570,432.00	28,027,619,754.00
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	6,780,364,969.00	5,124,486,715.00	11,904,851,684.00	10,620,510,432.00	22,525,362,116.00
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	236,409,976.00	98,622,279.00	335,032,255.00	315,906,000.00	650,938,255.00
031805100100	HIGH COURT OF JUSTICE	4,047,120,633.00	2,062,516,293.00	6,109,636,926.00	2,168,345,999.00	8,277,982,925.00
031805200100	CUSTOMARY COURT OF APPEAL	1,352,871,144.00	2,167,348,143.00	3,520,219,287.00	4,695,625,433.00	8,215,844,720.00
031805300100	SHARIA COURT OF APPEAL	1,143,963,216.00	796,000,000.00	1,939,963,216.00	3,440,633,000.00	5,380,596,216.00
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	859,867,638.00	3,705,330,000.00	4,565,197,638.00	937,060,000.00	5,502,257,638.00
032600100100	MINISTRY OF JUSTICE	799,148,077.00	3,383,580,000.00	4,182,728,077.00	800,000,000.00	4,982,728,077.00
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	60,719,561.00	321,750,000.00	382,469,561.00	137,060,000.00	519,529,561.00
040000000000	REGIONAL SECTOR	250,000,000.00	2,766,980,000.00	3,016,980,000.00	7,760,000,000.00	10,776,980,000.00
046300000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	250,000,000.00	2,766,980,000.00	3,016,980,000.00	7,760,000,000.00	10,776,980,000.00
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	250,000,000.00	2,766,980,000.00	3,016,980,000.00	7,760,000,000.00	10,776,980,000.00
050000000000	SOCIAL SECTOR	49,687,433,912.00	81,285,865,905.00	130,973,299,817.00	130,249,885,571.00	261,223,185,388.00
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	488,073,870.00	4,294,113,014.00	4,782,186,884.00	1,299,000,000.00	6,081,186,884.00
051300100100	MINISTRY OF YOUTH & SPORTS	360,552,629.00	4,179,610,862.00	4,540,163,491.00	1,299,000,000.00	5,839,163,491.00
051300200100	KOGI STATE SPORTS COUNCIL	127,521,241.00	114,502,152.00	242,023,393.00	-	242,023,393.00
051400000000	MINISTRY OF WOMEN AFFAIRS	224,752,217.00	2,138,997,058.00	2,363,749,275.00	2,115,539,750.00	4,479,289,025.00



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



	AND SOCIAL DEVELOPMENT PLANNING SECTOR					
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	218,649,958.00	1,903,487,058.00	2,122,137,016.00	1,915,539,750.00	4,037,676,766.00
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	6,102,259.00	235,510,000.00	241,612,259.00	200,000,000.00	441,612,259.00
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	27,933,904,358.00	20,443,378,864.00	48,377,283,222.00	92,115,194,439.00	140,492,477,661.00
051700100100	MINISTRY OF EDUCATION	460,172,241.00	4,202,690,062.00	4,662,862,303.00	35,008,770,164.00	39,671,632,467.00
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	371,578,177.00	138,034,625.00	509,612,802.00	7,200,000,000.00	7,709,612,802.00
051700800100	KOGI STATE LIBRARY BOARD	35,250,000.00	16,050,426.00	51,300,426.00	-	51,300,426.00
051700900100	ADULT & NON- FORMAL EDUCATION BOARD	158,289,884.00	39,922,000.00	198,211,884.00	-	198,211,884.00
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	5,294,809,232.00	1,476,805,000.00	6,771,614,232.00	1,767,500,000.00	8,539,114,232.00
051701900100	COLLEGE OF EDUCATION, ANKPA	2,685,506,411.00	285,351,000.00	2,970,857,411.00	596,423,965.00	3,567,281,376.00
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	1,230,299,870.00	796,700,000.00	2,026,999,870.00	7,895,000,000.00	9,921,999,870.00
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	6,417,248,351.00	1,587,000,000.00	8,004,248,351.00	2,175,000,000.00	10,179,248,351.00
051702200100	KOGI STATE UNIVERSITY, KABBA	1,332,000,000.00	5,617,800,000.00	6,949,800,000.00	18,100,000,000.00	25,049,800,000.00
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	2,650,635,677.00	4,026,315,000.00	6,676,950,677.00	13,112,000,000.00	19,788,950,677.00
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	7,029,941,819.00	934,891,304.00	7,964,833,123.00	4,600,000,000.00	12,564,833,123.00
051705600100	STATE SCHOLARSHIP BOARD	45,241,604.00	1,025,572,670.00	1,070,814,274.00	-	1,070,814,274.00
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	222,931,092.00	296,246,777.00	519,177,869.00	1,660,500,310.00	2,179,678,179.00



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



052100000000	MINISTRY OF HEALTH PLANNING SECTOR	17,929,393,825.00	29,339,498,353.00	47,268,892,178.00	24,657,156,382.00	71,926,048,560.00
052100100100	MINISTRY OF HEALTH	1,266,929,572.00	12,806,126,061.00	14,073,055,633.00	5,867,240,000.00	19,940,295,633.00
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	120,741,451.00	2,888,700,488.00	3,009,441,939.00	200,000,000.00	3,209,441,939.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	300,000,000.00	8,282,485,035.00	8,582,485,035.00	5,972,054,901.00	14,554,539,936.00
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	1,804,815,666.00	162,250,000.00	1,967,065,666.00	2,675,051,500.00	4,642,117,166.00
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	2,544,746,399.00	572,403,019.00	3,117,149,418.00	1,434,292,900.00	4,551,442,318.00
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	3,023,331,563.00	1,657,300,000.00	4,680,631,563.00	7,310,000,000.00	11,990,631,563.00
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	7,507,654,449.00	161,833,100.00	7,669,487,549.00	1,000,000,000.00	8,669,487,549.00
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	725,473,161.00	238,300,000.00	963,773,161.00	101,000,000.00	1,064,773,161.00
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	635,701,564.00	243,000,650.00	878,702,214.00	97,517,081.00	976,219,295.00
052110800100	KOGI STATE HIV/AIDS CONTROL AGENCY	-	27,400,000.00	27,400,000.00	-	27,400,000.00
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	-	2,299,700,000.00	2,299,700,000.00	-	2,299,700,000.00
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	1,167,106,549.00	6,926,958,836.00	8,094,065,385.00	8,197,995,000.00	16,292,060,385.00
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	300,017,142.00	5,286,300,000.00	5,586,317,142.00	8,147,995,000.00	13,734,312,142.00
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	79,336,676.00	27,080,000.00	106,416,676.00	50,000,000.00	156,416,676.00



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



053501800100	KOGI STATE CLIMATE CHANGE AGENCY	-	700,000,000.00	700,000,000.00	-	700,000,000.00
053505300100	SANITATION & WASTE MANAGEMENT BOARD	787,752,731.00	913,578,836.00	1,701,331,567.00	-	1,701,331,567.00
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANNING SECTOR	260,000,000.00	16,350,019,780.00	16,610,019,780.00	-	16,610,019,780.00
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	100,000,000.00	14,789,660,000.00	14,889,660,000.00	-	14,889,660,000.00
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	160,000,000.00	1,560,359,780.00	1,720,359,780.00	-	1,720,359,780.00
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	1,684,203,093.00	1,792,900,000.00	3,477,103,093.00	1,865,000,000.00	5,342,103,093.00
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,684,203,093.00	1,792,900,000.00	3,477,103,093.00	1,865,000,000.00	5,342,103,093.00



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



Kogi State Government 2026 Approved Budget - Total Revenue (including Capital Receipts) by Administrative Classification

Code	Administrative Unit	2025 Final Budget	2025 Performance January to December	2026 Approved Budget	2026 Revised Budget
-	Total Revenue	582,404,119,489.00	362,200,745,826.35	820,490,585,443.00	820,490,585,443.00
010000000000	ADMINISTRATION SECTOR	20,757,913,270.00	21,253,727,649.58	22,500,463,899.00	22,500,463,899.00
011100000000	GOVERNORS OFFICE PLANNING SECTOR	17,797,850,000.00	17,665,867,309.49	17,810,090,000.00	17,810,090,000.00
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	30,000,000.00	29,688,500.00	42,240,000.00	42,240,000.00
011103500100	KOGI STATE PENSION COMMISSION	17,767,850,000.00	17,636,178,809.49	17,767,850,000.00	17,767,850,000.00
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	1,195,575,000.00	989,959,085.62	1,395,575,000.00	1,395,575,000.00
016103800100	CHRISTIAN PILGRIMS COMMISSION	192,075,000.00	85,000.00	192,075,000.00	192,075,000.00
016103700100	KOGI STATE HAJJ COMMISSION	3,500,000.00	1,910,000.00	3,500,000.00	3,500,000.00
016105500100	STATE SECURITY TRUST FUND	1,000,000,000.00	987,964,085.62	1,200,000,000.00	1,200,000,000.00
012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	33,000,000.00	5,857,800.00	1,032,999,999.00	1,032,999,999.00
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	15,000,000.00	300,000.00	15,000,000.00	15,000,000.00
012300300100	KOGI STATE BROADCASTING CORPORATION	15,000,000.00	3,358,000.00	15,000,000.00	15,000,000.00
012301300100	KOGI STATE NEWSPAPER CORPORATION	3,000,000.00	1,059,180.00	3,000,000.00	3,000,000.00
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	-	1,140,620.00	999,999,999.00	999,999,999.00
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	990,000.00	13,313,100.00	20,773,900.00	20,773,900.00
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	990,000.00	13,313,100.00	20,773,900.00	20,773,900.00
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	696,083,270.00	1,363,084,007.02	1,202,410,000.00	1,202,410,000.00
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	59,367,895.00	100,189,152.02	120,410,000.00	120,410,000.00
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	636,715,375.00	1,262,894,855.00	1,082,000,000.00	1,082,000,000.00
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	1,050,000.00	295,000.00	5,200,000.00	5,200,000.00



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



014700100100	CIVIL SERVICE COMMISSION	1,050,000.00	295,000.00	5,200,000.00	5,200,000.00
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	1,033,365,000.00	1,215,351,347.45	1,033,415,000.00	1,033,415,000.00
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,033,365,000.00	1,215,351,347.45	1,033,415,000.00	1,033,415,000.00
020000000000	ECONOMIC SECTOR	509,905,210,314.00	314,378,947,636.21	650,127,650,421.00	650,127,650,421.00
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	1,502,460,000.00	265,864,341.80	491,900,000.00	491,900,000.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	1,497,410,000.00	265,207,841.80	488,650,000.00	488,650,000.00
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	3,250,000.00	55,000.00	250,000.00	250,000.00
021500500100	KOGI AGRO-ALLIED COMPANY	1,800,000.00	601,500.00	3,000,000.00	3,000,000.00
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	503,746,380,347.00	306,746,745,117.04	618,033,322,203.00	618,033,322,203.00
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	114,661,283,970.00	7,821,657,384.31	164,629,719,823.00	164,629,719,823.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	364,498,163,041.00	270,138,376,590.72	426,126,266,301.00	426,126,266,301.00
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	24,586,933,336.00	28,786,711,142.01	27,277,336,079.00	27,277,336,079.00
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	569,200,000.00	169,334,500.00	665,100,000.00	665,100,000.00
022200100100	MIN. OF COMMERCE & INDUSTRY	315,700,000.00	158,975,000.00	514,200,000.00	514,200,000.00
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	235,000,000.00	-	90,000,000.00	90,000,000.00
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	18,500,000.00	10,359,500.00	60,900,000.00	60,900,000.00
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	103,861,505.00	3,140,200.00	171,900,000.00	171,900,000.00
022900100100	MINISTRY OF TRANSPORT	103,861,505.00	3,140,200.00	171,900,000.00	171,900,000.00
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	-	223,000.00	-	-
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	-	-	-	-
023300200100	KOGI STATE SOLID MINERALS DEVELOPMENT AGENCY	-	223,000.00	-	-
023400000000	MINISTRY OF WORKS PLANNING SECTOR	260,475,200.00	6,859,000.00	60,500,000.00	60,500,000.00
023400100100	MINISTRY OF WORKS	200,475,200.00	328,800.00	500,000.00	500,000.00



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



023400400100	KOGI STATE FIRE AGENCY	60,000,000.00	6,530,200.00	60,000,000.00	60,000,000.00
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	7,180,000.00	668,000.00	6,850,000.00	6,850,000.00
023600100100	MIN. OF CULTURE & TOURISM	880,000.00	58,000.00	550,000.00	550,000.00
023600300100	COUNCIL FOR ARTS AND CULTURE	1,000,000.00	35,000.00	1,000,000.00	1,000,000.00
023605200100	HOTEL AND TOURISM BOARD	5,300,000.00	575,000.00	5,300,000.00	5,300,000.00
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	84,740,886.00	93,100.00	85,490,886.00	85,490,886.00
025200100100	MINISTRY OF WATER RESOURCES	250,000.00	-	1,000,000.00	1,000,000.00
025210200100	KOGI STATE WATER BOARD	84,490,886.00	93,100.00	84,490,886.00	84,490,886.00
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	3,027,912,376.00	1,094,793,542.85	5,000,011,095.00	5,000,011,095.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	7,000,000.00	1,548,400.00	10,000,000.00	10,000,000.00
025300200100	BUREAU FOR LANDS	1,783,710,376.00	576,605,445.08	3,386,786,853.00	3,386,786,853.00
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	1,043,400,000.00	366,798,000.00	789,050,000.00	789,050,000.00
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	193,802,000.00	149,841,697.77	814,174,242.00	814,174,242.00
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	603,000,000.00	6,091,226,834.52	15,252,840,333.00	15,252,840,333.00
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	603,000,000.00	6,091,226,834.52	15,252,840,333.00	15,252,840,333.00
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	10,359,735,904.00	10,359,735,904.00
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	-	-	10,359,735,904.00	10,359,735,904.00
030000000000	LAW & JUSTICE SECTOR	38,110,500.00	21,333,822.72	96,600,000.00	96,600,000.00
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	27,800,000.00	15,833,822.72	78,100,000.00	78,100,000.00
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	300,000.00	-	300,000.00	300,000.00
031805100100	HIGH COURT OF JUSTICE	25,000,000.00	15,811,762.72	75,000,000.00	75,000,000.00
031805200100	CUSTOMARY COURT OF APPEAL	500,000.00	15,500.00	500,000.00	500,000.00
031805300100	SHARIA COURT OF APPEAL	2,000,000.00	6,560.00	2,300,000.00	2,300,000.00



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	10,310,500.00	5,500,000.00	18,500,000.00	18,500,000.00
032600100100	MINISTRY OF JUSTICE	10,310,500.00	5,500,000.00	18,500,000.00	18,500,000.00
040000000000	REGIONAL SECTOR	-	-	6,000,000.00	6,000,000.00
046300000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	-	6,000,000.00	6,000,000.00
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	-	-	6,000,000.00	6,000,000.00
050000000000	SOCIAL SECTOR	51,702,885,405.00	26,546,736,717.84	147,759,871,123.00	147,759,871,123.00
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	6,400,000.00	184,000.00	1,060,000.00	1,060,000.00
051300100100	MINISTRY OF YOUTH & SPORTS	200,000.00	9,000.00	300,000.00	300,000.00
051300200100	KOGI STATE SPORTS COUNCIL	6,200,000.00	175,000.00	760,000.00	760,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	5,869,564.00	2,092,000.00	5,869,564.00	5,869,564.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	5,869,564.00	2,092,000.00	5,869,564.00	5,869,564.00
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	11,681,794,000.00	17,292,720,987.98	82,714,863,913.00	82,714,863,913.00
051700100100	MINISTRY OF EDUCATION	476,940,000.00	228,758,557.11	60,613,353,821.00	60,613,353,821.00
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	3,609,125,550.00	3,608,517,000.00	3,717,860,000.00	3,717,860,000.00
051700800100	KOGI STATE LIBRARY BOARD	10,020,000.00	-	1,600,000.00	1,600,000.00
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	70,000.00	-	70,000.00	70,000.00
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	676,083,450.00	949,893,283.70	852,397,700.00	852,397,700.00
051701900100	COLLEGE OF EDUCATION, ANKPA	86,432,800.00	37,182,000.00	100,013,300.00	100,013,300.00
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	23,207,500.00	9,261,650.00	40,266,351.00	40,266,351.00
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	1,802,500,000.00	1,400,000,000.00	2,367,727,200.00	2,367,727,200.00
051702200100	KOGI STATE UNIVERSITY, KABBA	1,828,897,200.00	2,525,552,260.92	5,651,475,600.00	5,651,475,600.00
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	3,129,865,000.00	8,528,575,236.25	9,357,296,941.00	9,357,296,941.00
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	3,000,000.00	-	-	-



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



051705600100	STATE SCHOLARSHIP BOARD	25,000,000.00	-	-	-
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	10,652,500.00	4,981,000.00	12,803,000.00	12,803,000.00
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	12,846,871,841.00	7,950,238,411.67	24,861,827,646.00	24,861,827,646.00
052100100100	MINISTRY OF HEALTH	7,815,811,691.00	2,940,279.20	8,400,929,790.00	8,400,929,790.00
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	1,816,200,000.00	22,901,000.00	3,926,900,488.00	3,926,900,488.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	2,200,000,000.00	-	4,900,000,000.00	4,900,000,000.00
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	51,100,000.00	57,518,950.00	154,000,000.00	154,000,000.00
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	451,000,000.00	420,377,183.60	650,000,000.00	650,000,000.00
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	190,900,000.00	7,061,069,648.87	6,332,874,368.00	6,332,874,368.00
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	110,000,000.00	109,848,350.00	225,000,000.00	225,000,000.00
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	122,765,000.00	171,300,000.00	150,000,000.00	150,000,000.00
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	86,815,150.00	103,943,000.00	119,293,000.00	119,293,000.00
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	2,280,000.00	340,000.00	2,830,000.00	2,830,000.00
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	25,927,800,000.00	206,679,125.00	37,676,100,000.00	37,676,100,000.00
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	25,755,000,000.00	125,595,125.00	37,454,220,000.00	37,454,220,000.00
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	71,500,000.00	76,605,900.00	120,000,000.00	120,000,000.00
053505300100	SANITATION & WASTE MANAGEMENT BOARD	101,300,000.00	4,478,100.00	101,880,000.00	101,880,000.00
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	1,234,150,000.00	1,094,822,193.19	2,500,150,000.00	2,500,150,000.00
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	1,234,150,000.00	1,094,822,193.19	2,500,150,000.00	2,500,150,000.00



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



Kogi State Government 2026 Approved Budget - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Final Budget	2025 Performance January to December	2026 Approved Budget	2026 Revised Budget
-	<u>Total Expenditure</u>	<u>604,528,992,718.00</u>	<u>433,675,007,413.07</u>	<u>820,490,585,443.00</u>	<u>820,490,585,443.00</u>
010000000000	ADMINISTRATION SECTOR	157,202,968,286.00	132,608,153,000.01	171,293,367,481.00	166,278,367,481.00
011100000000	GOVERNORS OFFICE PLANNING SECTOR	122,649,581,975.00	110,990,135,388.36	129,369,226,520.00	120,354,226,520.00
011100100100	GOVERNMENT HOUSE	83,213,986,534.00	76,195,092,440.19	82,459,939,467.00	73,444,939,467.00
011100100200	DEPUTY GOVERNORS OFFICE	2,849,224,221.00	651,945,979.68	3,305,729,150.00	3,305,729,150.00
011100800100	EMERGENCY MANAGEMENT AGENCY	182,783,589.00	82,476,411.14	1,971,648,772.00	1,971,648,772.00
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)	1,307,678,851.00	438,434,492.05	1,744,656,755.00	1,744,656,755.00
011103500100	KOGI STATE PENSION COMMISSION	34,322,850,000.00	33,134,201,569.96	35,569,550,000.00	35,569,550,000.00
011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY	773,058,780.00	487,984,495.34	4,317,702,376.00	4,317,702,376.00
016100000000	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT PLANNING SECTOR	12,117,941,194.00	10,125,632,426.31	12,573,945,826.00	17,573,945,826.00
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	10,130,733,972.00	8,661,373,922.27	10,514,509,337.00	15,514,509,337.00
016103800100	CHRISTIAN PILGRIMS COMMISSION	154,287,707.00	29,869,159.32	242,853,060.00	242,853,060.00
016103700100	KOGI STATE HAJJ COMMISSION	601,769,515.00	547,256,886.98	671,233,429.00	671,233,429.00
016105500100	STATE SECURITY TRUST FUND	1,231,150,000.00	887,132,457.74	1,145,350,000.00	1,145,350,000.00
016400000000	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS PLANNING SECTOR	1,590,810,378.00	134,261,600.00	2,048,510,378.00	3,048,510,378.00
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS	1,590,810,378.00	134,261,600.00	2,048,510,378.00	2,048,510,378.00
016400200100	KOGI STATE LOTTERY AND GAMING REGULATORY BOARD	-	-	-	1,000,000,000.00
011200000000	KOGI STATE HOUSE OF ASSEMBLY PLANNING SECTOR	6,358,552,652.00	3,279,258,637.27	7,967,971,603.00	7,967,971,603.00
011200300100	KOGI STATE HOUSE OF ASSEMBLY	5,689,430,182.00	3,225,164,471.98	7,217,185,470.00	7,217,185,470.00
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	669,122,470.00	54,094,165.29	750,786,133.00	750,786,133.00



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



012300000000	MINISTRY OF INFORMATION AND COMMUNICATION PLANNING SECTOR	4,103,541,837.00	2,298,877,056.39	4,410,266,775.00	4,410,266,775.00
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION	3,386,500,995.00	1,992,382,159.82	3,409,485,858.00	3,409,485,858.00
012300300100	KOGI STATE BROADCASTING CORPORATION	434,693,190.00	229,953,062.63	497,684,065.00	497,684,065.00
012301300100	KOGI STATE NEWSPAPER CORPORATION	282,347,652.00	76,541,833.95	291,349,452.00	291,349,452.00
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY	-	-	211,747,400.00	211,747,400.00
012500000000	OFFICE OF THE HEAD OF CIVIL SERVICE PLANNING SECTOR	3,930,236,684.00	1,616,848,356.59	9,395,753,358.00	7,395,753,358.00
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE	3,930,236,684.00	1,616,848,356.59	9,395,753,358.00	7,395,753,358.00
014000000000	OFFICE OF THE STATE AUDITOR-GENERAL PLANNING SECTOR	3,690,828,321.00	2,658,397,680.05	3,233,060,460.00	3,233,060,460.00
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL	1,723,568,972.00	1,418,347,776.26	1,621,961,077.00	1,621,961,077.00
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL	1,874,514,443.00	1,240,049,903.79	1,518,354,477.00	1,518,354,477.00
014000300100	STATE AUDIT SERVICE BOARD	36,462,406.00	-	36,462,406.00	36,462,406.00
014000400100	LOCAL GOVERNMENT AUDIT BOARD	56,282,500.00	-	56,282,500.00	56,282,500.00
014700000000	CIVIL SERVICE COMMISSION PLANNING SECTOR	209,743,470.00	165,955,959.13	217,976,794.00	217,976,794.00
014700100100	CIVIL SERVICE COMMISSION	209,743,470.00	165,955,959.13	217,976,794.00	217,976,794.00
014800000000	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC) PLANNING SECTOR	684,657,214.00	130,165,000.00	661,657,214.00	661,657,214.00
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)	684,657,214.00	130,165,000.00	661,657,214.00	661,657,214.00
014900000000	LOCAL GOVERNMENT SERVICE COMMISSION PLANNING SECTOR	1,867,074,561.00	1,208,620,895.91	1,414,998,553.00	1,414,998,553.00
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	1,867,074,561.00	1,208,620,895.91	1,414,998,553.00	1,414,998,553.00
020000000000	ECONOMIC SECTOR	216,597,361,689.00	138,492,797,262.04	310,256,942,600.00	354,184,432,820.00
021500000000	MINISTRY OF AGRICULTURE PLANNING SECTOR	15,467,858,122.00	9,410,330,584.60	15,295,042,436.00	12,395,042,436.00
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY	13,426,411,662.00	8,960,619,066.52	13,115,676,954.00	10,615,676,954.00
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)	884,529,604.00	343,133,703.06	1,014,386,057.00	1,014,386,057.00
021500500100	KOGI AGRO-ALLIED COMPANY	1,125,811,192.00	84,157,889.64	1,133,530,828.00	733,530,828.00



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021500600100	KOGI LAND DEV. BOARD	31,105,664.00	22,419,925.38	31,448,597.00	31,448,597.00
022000000000	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING PLANNING SECTOR	90,988,208,196.00	60,399,991,623.08	71,203,310,669.00	70,203,310,669.00
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING	2,432,300,111.00	378,649,064.61	3,548,460,111.00	3,548,460,111.00
022000300100	BUDGET AND ECONOMIC PLANNING	13,640,805,850.00	8,177,844,862.59	22,093,643,750.00	22,093,643,750.00
022000400100	STATE BUREAU OF STATISTICS	344,867,304.00	7,841,000.00	721,599,679.00	721,599,679.00
022000200100	DEBT MANAGEMENT OFFICE	51,468,934,226.00	34,962,986,275.91	16,083,918,000.00	16,083,918,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	12,734,165,041.00	9,804,029,400.88	14,742,625,521.00	14,742,625,521.00
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)	8,429,604,166.00	6,692,901,940.68	7,285,213,608.00	7,285,213,608.00
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED	97,500,000.00	20,113,228.41	3,944,550,000.00	2,944,550,000.00
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT	52,031,498.00	11,821,250.00	151,800,000.00	151,800,000.00
022001400100	KOGI STATE ECONOMIC COUNCIL	572,000,000.00	111,320,500.00	1,500,000,000.00	1,500,000,000.00
022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV	1,216,000,000.00	232,484,100.00	1,131,500,000.00	1,131,500,000.00
022200000000	MIN. OF COMMERCE & INDUSTRY PLANNING SECTOR	7,348,661,442.00	5,179,040,391.88	12,519,456,710.00	17,519,456,710.00
022200100100	MIN. OF COMMERCE & INDUSTRY	5,978,196,450.00	4,913,760,379.88	11,423,091,718.00	16,423,091,718.00
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY	1,302,000,000.00	240,981,000.00	1,042,000,000.00	1,042,000,000.00
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD	68,464,992.00	24,299,012.00	54,364,992.00	54,364,992.00
022800000000	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY PLANNING SECTOR	1,794,923,720.00	12,282,545.04	2,880,030,694.00	2,880,030,694.00
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY	1,294,923,720.00	12,282,545.04	1,926,423,720.00	1,926,423,720.00
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)	500,000,000.00	-	953,606,974.00	953,606,974.00
022900000000	MINISTRY OF TRANSPORT PLANNING SECTOR	1,453,388,993.00	617,959,115.13	52,863,638,992.00	82,863,638,992.00
022900100100	MINISTRY OF TRANSPORT	1,453,388,993.00	617,959,115.13	52,863,638,992.00	82,863,638,992.00
023300000000	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES PLANNING SECTOR	3,697,009,703.00	1,474,182,000.00	7,775,512,689.00	7,775,512,689.00
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	3,656,709,703.00	1,463,182,000.00	7,735,212,689.00	7,735,212,689.00



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



023300200100	KOGI STATE SOLID MINERALS DEVELOPMENT AGENCY	-	-	-	-
023300300100	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD	40,300,000.00	11,000,000.00	40,300,000.00	40,300,000.00
023400000000	MINISTRY OF WORKS PLANNING SECTOR	55,759,422,898.00	38,503,524,093.25	59,741,920,938.00	65,741,920,938.00
023400100100	MINISTRY OF WORKS	51,457,549,665.00	34,682,093,705.52	46,509,732,492.00	55,509,732,492.00
023400300100	ROAD MAINTENANCE AGENCY	4,183,743,640.00	3,754,844,984.86	13,094,507,348.00	10,094,507,348.00
023400400100	KOGI STATE FIRE AGENCY	118,129,593.00	66,585,402.87	137,681,098.00	137,681,098.00
023600000000	MIN. OF CULTURE & TOURISM PLANNING SECTOR	809,074,364.00	202,275,200.72	3,137,850,659.00	3,137,850,659.00
023600100100	MIN. OF CULTURE & TOURISM	435,798,662.00	88,625,599.19	2,746,673,884.00	2,746,673,884.00
023600300100	COUNCIL FOR ARTS AND CULTURE	341,845,957.00	97,638,158.82	350,172,537.00	350,172,537.00
023605200100	HOTEL AND TOURISM BOARD	31,429,745.00	16,011,442.70	41,004,238.00	41,004,238.00
025000000000	KOGI STATE FISCAL RESPONSIBILITY COMMISSION PLANNING SECTOR	20,680,568.00	11,272,000.00	100,042,477.00	100,042,477.00
025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION	20,680,568.00	11,272,000.00	100,042,477.00	100,042,477.00
025200000000	MINISTRY OF WATER RESOURCES PLANNING SECTOR	8,941,958,493.00	1,638,189,670.07	18,704,876,777.00	17,204,876,777.00
025200100100	MINISTRY OF WATER RESOURCES	5,136,065,273.00	609,000,473.80	12,992,591,492.00	11,492,591,492.00
025210200100	KOGI STATE WATER BOARD	589,533,607.00	77,235,591.34	1,132,671,122.00	1,132,671,122.00
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)	3,216,359,613.00	951,953,604.93	4,579,614,163.00	4,579,614,163.00
025300000000	MINISTRY OF HOUSING AND URBAN DEVELOPMENT PLANNING SECTOR	14,014,859,987.00	8,188,790,855.09	18,372,738,442.00	35,700,228,662.00
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT	11,414,617,940.00	6,972,586,368.47	15,033,159,822.00	28,733,159,822.00
025300200100	BUREAU FOR LANDS	1,851,386,800.00	989,312,362.66	2,423,327,020.00	2,423,327,020.00
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	461,950,000.00	20,335,900.00	411,950,000.00	411,950,000.00
025300400100	KOGI STATE GEOGRAPHIC INFORMATION SERVICE (KOGIS)	-	-	-	3,627,490,220.00
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD	286,905,247.00	206,556,223.96	504,301,600.00	504,301,600.00
026200000000	MINISTRY OF RURAL AND ENERGY DEVELOPMENT PLANNING SECTOR	14,158,315,203.00	11,528,681,119.82	33,557,542,165.00	26,557,542,165.00



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT	14,154,493,225.00	11,528,681,119.82	32,753,720,187.00	25,753,720,187.00
026200200100	RURAL ACCESS ROAD AGENCY (RARA)	3,821,978.00	-	503,821,978.00	503,821,978.00
026200300100	STATE ROAD FUND MANAGEMENT AND ADMINISTRATION BOARD (KOSRFMAB)	-	-	300,000,000.00	300,000,000.00
027100000000	MINISTRY OF LIVESTOCK DEVELOPMENT	2,143,000,000.00	1,326,278,063.36	14,104,978,952.00	12,104,978,952.00
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT	2,143,000,000.00	1,326,278,063.36	14,104,978,952.00	12,104,978,952.00
030000000000	LAW & JUSTICE SECTOR	17,663,214,351.00	7,892,929,294.89	28,027,619,754.00	28,027,619,754.00
031800000000	KOGI STATE JUDICIAL SERVICE COMMISSION PLANNING SECTOR	14,403,174,606.00	6,402,167,989.86	22,525,362,116.00	22,525,362,116.00
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION	586,477,135.00	194,018,521.25	650,938,255.00	650,938,255.00
031805100100	HIGH COURT OF JUSTICE	7,438,688,181.00	4,141,202,569.88	8,277,982,925.00	8,277,982,925.00
031805200100	CUSTOMARY COURT OF APPEAL	3,894,052,992.00	1,033,405,719.41	8,215,844,720.00	8,215,844,720.00
031805300100	SHARIA COURT OF APPEAL	2,483,956,298.00	1,033,541,179.32	5,380,596,216.00	5,380,596,216.00
032600000000	MINISTRY OF JUSTICE PLANNING SECTOR	3,260,039,745.00	1,490,761,305.03	5,502,257,638.00	5,502,257,638.00
032600100100	MINISTRY OF JUSTICE	2,789,572,290.00	1,475,820,918.71	4,982,728,077.00	4,982,728,077.00
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION	470,467,455.00	14,940,386.32	519,529,561.00	519,529,561.00
040000000000	REGIONAL SECTOR	950,000,000.00	52,672,395.54	10,776,980,000.00	10,776,980,000.00
046300000000	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	950,000,000.00	52,672,395.54	10,776,980,000.00	10,776,980,000.00
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION	950,000,000.00	52,672,395.54	10,776,980,000.00	10,776,980,000.00
050000000000	SOCIAL SECTOR	212,115,448,392.00	154,628,455,460.60	300,135,675,608.00	261,223,185,388.00
051300000000	MINISTRY OF YOUTH & SPORTS PLANNING SECTOR	4,614,281,782.00	1,065,175,036.20	6,081,186,884.00	6,081,186,884.00
051300100100	MINISTRY OF YOUTH & SPORTS	4,303,243,739.00	832,991,443.42	5,839,163,491.00	5,839,163,491.00
051300200100	KOGI STATE SPORTS COUNCIL	311,038,043.00	232,183,592.77	242,023,393.00	242,023,393.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT PLANNING SECTOR	2,702,758,621.00	341,965,698.44	4,479,289,025.00	4,479,289,025.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	2,352,988,362.00	287,432,698.44	4,037,676,766.00	4,037,676,766.00



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051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS	349,770,259.00	54,533,000.00	441,612,259.00	441,612,259.00
051700000000	MINISTRY OF EDUCATION PLANNING SECTOR	73,386,395,192.00	51,547,972,556.48	169,992,477,661.00	140,492,477,661.00
051700100100	MINISTRY OF EDUCATION	7,020,481,631.00	3,331,229,182.56	67,671,632,467.00	39,671,632,467.00
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD	10,096,136,791.00	9,833,347,004.71	7,709,612,802.00	7,709,612,802.00
051700800100	KOGI STATE LIBRARY BOARD	40,502,552.00	23,922,061.39	51,300,426.00	51,300,426.00
051700900100	ADULT & NON-FORMAL EDUCATION BOARD	113,205,873.00	56,502,970.35	198,211,884.00	198,211,884.00
051701800100	KOGI STATE POLYTECHNIC, LOKOJA	6,678,517,397.00	4,394,905,700.04	8,539,114,232.00	8,539,114,232.00
051701900100	COLLEGE OF EDUCATION, ANKPA	2,657,829,625.00	1,706,396,875.83	3,567,281,376.00	3,567,281,376.00
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA	1,898,745,316.00	912,313,693.73	9,921,999,870.00	9,921,999,870.00
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA	7,222,749,270.00	5,288,635,418.16	10,179,248,351.00	10,179,248,351.00
051702200100	KOGI STATE UNIVERSITY, KABBA	12,469,337,789.00	6,423,405,743.91	25,049,800,000.00	25,049,800,000.00
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA	14,339,058,317.00	10,660,188,408.22	18,288,950,677.00	19,788,950,677.00
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD	8,452,698,853.00	8,076,846,407.47	14,564,833,123.00	12,564,833,123.00
051705600100	STATE SCHOLARSHIP BOARD	839,912,876.00	642,860,613.11	2,070,814,274.00	1,070,814,274.00
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE	1,557,218,902.00	197,418,476.98	2,179,678,179.00	2,179,678,179.00
052100000000	MINISTRY OF HEALTH PLANNING SECTOR	48,390,040,730.00	30,985,547,877.05	77,026,048,560.00	71,926,048,560.00
052100100100	MINISTRY OF HEALTH	12,550,002,124.00	5,114,587,601.61	21,040,295,633.00	19,940,295,633.00
052100200100	KOGI STATE HEALTH INSURANCE AGENCY	3,014,261,180.00	2,405,453,964.33	3,209,441,939.00	3,209,441,939.00
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	12,644,643,635.00	9,785,475,709.62	18,554,539,936.00	14,554,539,936.00
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA	965,353,188.00	699,452,640.50	4,642,117,166.00	4,642,117,166.00
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA	2,431,163,251.00	2,163,896,251.94	4,551,442,318.00	4,551,442,318.00
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE	8,843,000,000.00	4,357,537,891.11	11,990,631,563.00	11,990,631,563.00
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD	5,509,896,049.00	5,294,511,205.49	8,669,487,549.00	8,669,487,549.00



KOGI STATE 2026 REVISED BUDGET ESTIMATES, SUMMARY ANALYSIS



052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE	1,070,634,262.00	573,970,182.10	1,064,773,161.00	1,064,773,161.00
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH	1,046,287,041.00	577,839,930.36	976,219,295.00	976,219,295.00
052110800100	KOGI STATE HIV/AIDS CONTROL AGENCY	27,400,000.00	-	27,400,000.00	27,400,000.00
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY	287,400,000.00	12,822,500.00	2,299,700,000.00	2,299,700,000.00
053500000000	MINISTRY OF ENVIRONMENT PLANNING SECTOR	39,903,550,849.00	35,089,181,876.97	16,221,910,385.00	16,292,060,385.00
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT	38,336,664,259.00	34,607,017,483.95	13,734,312,142.00	13,734,312,142.00
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY	78,226,419.00	63,284,153.16	86,266,676.00	156,416,676.00
053501800100	KOGI STATE CLIMATE CHANGE AGENCY	-	-	700,000,000.00	700,000,000.00
053505300100	SANITATION & WASTE MANAGEMENT BOARD	1,488,660,171.00	418,880,239.85	1,701,331,567.00	1,701,331,567.00
055400000000	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION PLANNING SECTOR	36,957,900,000.00	32,779,379,931.37	20,992,660,000.00	16,610,019,780.00
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION	35,960,900,000.00	32,602,677,989.28	18,789,660,000.00	14,889,660,000.00
055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)	997,000,000.00	176,701,942.09	2,203,000,000.00	1,720,359,780.00
055100000000	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS PLANNING SECTOR	6,160,521,218.00	2,819,232,484.09	5,342,103,093.00	5,342,103,093.00
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS	6,160,521,218.00	2,819,232,484.09	5,342,103,093.00	5,342,103,093.00



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



011100100100	GOVERNMENT HOUSE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	83,213,986,534	76,195,092,440.19	82,459,939,467	73,444,939,467
21	PERSONNEL COST	3,044,578,673	2,890,418,389.70	1,682,539,467	1,682,539,467
2101	SALARY	2,844,578,673	2,733,818,389.70	1,482,539,467	1,482,539,467
210101	SALARIES AND WAGES	2,844,578,673	2,733,818,389.70	1,482,539,467	1,482,539,467
21010101	SALARY	392,811,588	345,537,424.21	630,772,382	630,772,382
21010109	SALARY OF VIGILANTE GROUP	2,451,767,085	2,388,280,965.50	851,767,085	851,767,085
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	200,000,000	156,600,000	200,000,000	200,000,000
210201	ALLOWANCES	200,000,000	156,600,000	200,000,000	200,000,000
21020136	POLICE SPECIAL CONSTABULARY ALLOWANCE	200,000,000	156,600,000	200,000,000	200,000,000
22	OTHER RECURRENT COSTS	66,414,407,861	61,685,328,700.49	64,537,400,000	60,537,400,000
2202	OVERHEAD COST	65,057,407,861	61,114,893,202.99	62,980,400,000	58,980,400,000
220201	TRAVEL & TRANSPORT - GENERAL	3,636,500,000	3,067,571,038	3,086,500,000	3,086,500,000
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	111,500,000	0	111,500,000	111,500,000
22020102	TRAVEL AND TRANSPORT - OTHERS	360,000,000	0	360,000,000	360,000,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	2,015,000,000	1,972,394,709	1,715,000,000	1,715,000,000
22020108	TRAVEL OPERATION AND LOGISTICS	1,150,000,000	1,095,176,329	900,000,000	900,000,000
220202	UTILITIES - GENERAL	73,660,000	0	73,660,000	73,660,000
22020203	WATER RATE	3,000,000	0	3,000,000	3,000,000
22020204	ELECTRICITY BILL /CHARGES	50,000,000	0	50,000,000	50,000,000
22020205	TELEPHONE CHARGES	5,660,000	0	5,660,000	5,660,000
22020206	SATELLITE BROADCASTING ACCESS CHARGES	15,000,000	0	15,000,000	15,000,000
220203	MATERIALS & SUPPLIES - GENERAL	8,885,048,000	8,459,794,410	8,332,000,000	6,332,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	100,000,000	5,160,000	100,000,000	100,000,000
22020305	UNIFORMS AND OTHER CLOTHINGS	20,000,000	0	20,000,000	20,000,000
22020306	FOOD STUFF /CATERING MATERIALS SUPPLIES	333,048,000	288,000,000	1,000,000,000	1,000,000,000
22020323	OFFICE AND GENERAL EXPENSES	8,432,000,000	8,166,634,410	7,212,000,000	5,212,000,000
220204	MAINTENANCE SERVICES - GENERAL	1,623,000,000	1,002,737,891.01	1,323,000,000	1,323,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	300,000,000	287,301,023	200,000,000	200,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	100,000,000	0	100,000,000	100,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	480,000,000	254,867,777.29	480,000,000	480,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	600,000,000	453,009,090.72	400,000,000	400,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	20,000,000	7,560,000	20,000,000	20,000,000
22020406	CATTLE DAM MAINTENANCE	3,000,000	0	3,000,000	3,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020428	UP-KEEP OF GOVERNMENT HOUSE/ GOVERNMENT LODGE	50,000,000	0	50,000,000	50,000,000
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	70,000,000	0	70,000,000	70,000,000
220205	TRAINING - GENERAL	303,000,000	164,382,874	190,000,000	190,000,000
22020501	LOCAL TRAINING	183,000,000	123,808,870	70,000,000	70,000,000
22020502	INTERNATIONAL TRAINING	20,000,000	17,574,004	20,000,000	20,000,000
22020570	RESEARCH AND DOCUMENTATION	100,000,000	23,000,000	100,000,000	100,000,000
220206	OTHER SERVICES - GENERAL	44,010,959,861	42,492,092,089.98	41,220,000,000	41,220,000,000
22020601	SECURITY SERVICES EXPENSES	265,000,000	17,125,000	265,000,000	265,000,000
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	200,000,000	22,602,250	200,000,000	200,000,000
22020604	SECURITY OPERATIONS	42,650,959,861	41,998,296,000	40,000,000,000	40,000,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	250,000,000	48,742,999.98	250,000,000	250,000,000
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	600,000,000	365,325,840	500,000,000	500,000,000
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	45,000,000	40,000,000	5,000,000	5,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000	0	1,000,000,000	1,000,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	20,000,000	0	1,000,000,000	1,000,000,000
220208	FUEL & LUBRICANTS - GENERAL	450,000,000	155,250,000	900,000,000	900,000,000
22020801	MOTOR VEHICLE FUEL COST	250,000,000	155,250,000	400,000,000	400,000,000
22020806	DIESEL EXPENSES	200,000,000	0	500,000,000	500,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	6,055,240,000	5,773,064,900	6,855,240,000	4,855,240,000
22021001	REFRESHMENT & MEALS	5,200,000,000	5,196,411,640	6,000,000,000	4,000,000,000
22021002	PUBLICITY & ADVERTISEMENTS	80,000,000	0	80,000,000	80,000,000
22021003	CELEBRATION/ REMEMBRANCE DAY	100,000,000	67,000,000	100,000,000	100,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000,000	477,153,260	500,000,000	500,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	30,000,000	22,500,000	30,000,000	30,000,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	72,240,000	0	72,240,000	72,240,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	73,000,000	10,000,000	73,000,000	73,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	320,000,000	110,000,000	320,000,000	320,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	320,000,000	110,000,000	320,000,000	320,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	320,000,000	110,000,000	320,000,000	320,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,037,000,000	460,435,497.50	1,237,000,000	1,237,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,037,000,000	460,435,497.50	1,237,000,000	1,237,000,000
22080109	FINANCIAL ASSISTANCE TO NIGERIA LEGION -EX SERVICEMEN	7,000,000	0	7,000,000	7,000,000
22080110	FUEL SUBSIDY REMOVAL PALLIATIVES	200,000,000	0	500,000,000	500,000,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	830,000,000	460,435,497.50	730,000,000	730,000,000
23	CAPITAL EXPENDITURE	13,755,000,000	11,619,345,350	16,240,000,000	11,225,000,000
2301	FIXED ASSETS PURCHASED	12,265,000,000	11,619,345,350	13,165,000,000	9,165,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	12,265,000,000	11,619,345,350	13,165,000,000	9,165,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	200,000,000	0	100,000,000	100,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	12,000,000,000	11,619,345,350	13,000,000,000	9,000,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	65,000,000	0	65,000,000	65,000,000
2302	CONSTRUCTION / PROVISION	1,160,000,000	0	1,960,000,000	1,960,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,160,000,000	0	1,960,000,000	1,960,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	300,000,000	300,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	200,000,000	0	100,000,000	100,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	200,000,000	0	100,000,000	100,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	730,000,000	0	1,430,000,000	1,430,000,000
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	30,000,000	0	30,000,000	30,000,000
2303	REHABILITATION / REPAIRS	330,000,000	0	1,115,000,000	100,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	330,000,000	0	1,115,000,000	100,000,000
23030103	REHABILITATION / REPAIRS - HOUSING	100,000,000	0	100,000,000	100,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	230,000,000	0	1,015,000,000	0



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



011100100100	GOVERNMENT HOUSE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	83,213,986,534	76,195,092,440	82,459,939,467	73,444,939,467
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	83,213,986,534	76,195,092,440	82,459,939,467	73,444,939,467
70111	EXECUTIVE AND LEGISLATIVE ORGANS	83,213,986,534	76,195,092,440	82,459,939,467	73,444,939,467

011100100100	GOVERNMENT HOUSE							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	13,755,000,000	11,619,345,350	16,240,000,000	11,225,000,000
0210012300010 0 - Societal Re-orientation - General	RENOVATION OF MOSQUE AND CHAPEL IN GOVERNMENT HOUSE	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000
0210012300020 0 - Societal Re-orientation - General	PURCHASE OF SECURITY GADGET/ 2 NO HELICOPTERS AND 50 VEHICLES FOR SECURITY OPERATION	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	12,000,000,000	11,619,345,350	13,000,000,000	9,000,000,000
0405012500100 4 - Functional health facilities	CONSTRUCTION OF SELECTED HOSPITALS/CLINICS ACROSS THE SENETORIAL IN KOGI STATE(SDGs)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	200,000,000	0	100,000,000	100,000,000
0505012300020 0 - Schools' infrastructure construction and rehabilitation	GOVERNMENT CONTRIBUTIONS ON SUSTAINABLE DEVELOPMENT GOALS(SDG) FOR CONSTRUCTION/REHABILITATION OF SCHOOLS BUILDING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	350,000,000	0	350,000,000	350,000,000
0505012500020 0 - Schools' infrastructure construction and rehabilitation	BUILDING OF 6NOs OF CLASSROOMS IN EACH WARD IN KOGI STATE (SDGs)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	200,000,000	0	100,000,000	100,000,000
0610012300010 0 - Housing and	CONSTRUCTION OF MINI TOWNHALL IN LOKOJA	23020118 - CONSTRUCTION /	70111 - EXECUTIVE AND	12231200 - LOKOJA	50,000,000	0	50,000,000	50,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



Urban Development - General	INCLUDING INSTALLATION OF COMMUNICATION GADGETS	PROVISION OF INFRASTRUCTURE	LEGISLATIVE ORGANS					
0810012300010 0 - Youth - General	ODODO STARTER PACKS FOR YOUTH DEVELOPMENT IN KOGI STATE	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	50,000,000	0	50,000,000	50,000,000
1010012500110 0 - Water Resources and Rural Deve - General	DRILLING OF 2NO BOREHOLES IN EACH LOCAL GOVERNMENT AREAS OF KOGI STATE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	200,000,000	0	100,000,000	100,000,000
1110012300010 0 - Information Communication and Technology - General	CONSTRUCTION OF NEW DIRECTION PILOT ICT CENTRE OF EXCELLENCE IN EACH SENATORIAL DISTRICT OF THE STATE	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	30,000,000	0	30,000,000	30,000,000
1110012300020 0 - Information Communication and Technology - General	PROVISION OF SOLAR HOME SYSTEM (SOLAR RADIO, FARM TOUCH LIGHT ETC)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	15,000,000	0	15,000,000	15,000,000
1310012300010 0 - Reform of Government and Governance - General	CONSTRUCTION OF MOBILE TRAINING CENTRE IN PARTNERSHIP WITH THE CENTRAL BANK ENTREPREURSHIP DEVELOPMENT CENTRE (NORTH CENTRAL ZONE) KOGI STATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	0	30,000,000	30,000,000
1310012300030 0 - Reform of Government and Governance - General	GOVERNMENT HOUSE MINOR CAPITAL WORKS (DIRECT PROCUREMENT)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	300,000,000	0	1,000,000,000	1,000,000,000
1310012300040 0 - Reform of Government and Governance - General	REMODELLING OF GOVERNMENT HOUSE STRUCTURE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	230,000,000	0	1,015,000,000	0
1310012600010 0 - Reform of	CONSTRUCTION OF SOLAR POWER PROTOTYPE OFFICE FOR	23020101 - CONSTRUCTION /	70111 - EXECUTIVE AND	12242200 - STATE WIDE	0	0	300,000,000	300,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



Government and Governance - General	FORWARD OPERATION BASE AT OKOLOKE	PROVISION OF OFFICE BUILDINGS	LEGISLATIVE ORGANS					



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



011100100200	DEPUTY GOVERNORS OFFICE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	2,849,224,221	651,945,979.68	3,305,729,150	3,305,729,150
21	PERSONNEL COST	78,774,221	65,620,479.68	85,429,150	85,429,150
2101	SALARY	78,774,221	65,620,479.68	85,429,150	85,429,150
210101	SALARIES AND WAGES	78,774,221	65,620,479.68	85,429,150	85,429,150
21010101	SALARY	78,774,221	65,620,479.68	85,429,150	85,429,150
22	OTHER RECURRENT COSTS	1,595,450,000	586,325,500	2,385,300,000	2,385,300,000
2202	OVERHEAD COST	1,592,450,000	586,325,500	2,285,300,000	2,285,300,000
220201	TRAVEL & TRANSPORT - GENERAL	345,000,000	101,748,000	350,000,000	350,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	305,000,000	88,648,000	310,000,000	310,000,000
22020108	TRAVEL OPERATION AND LOGISTICS	40,000,000	13,100,000	40,000,000	40,000,000
220202	UTILITIES - GENERAL	51,000,000	0	113,000,000	113,000,000
22020201	INTERNET ACCESS CHARGES	35,000,000	0	100,000,000	100,000,000
22020203	WATER RATE	7,000,000	0	7,000,000	7,000,000
22020204	ELECTRICITY BILL /CHARGES	3,000,000	0	3,000,000	3,000,000
22020205	TELEPHONE CHARGES	6,000,000	0	3,000,000	3,000,000
220203	MATERIALS & SUPPLIES - GENERAL	267,550,000	36,600,000	468,600,000	468,600,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	60,000,000	1,200,000	60,000,000	60,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	5,000,000	360,000	5,000,000	5,000,000
22020313	PURCHASE OF RAIN BOOT	100,000	0	100,000	100,000
22020323	OFFICE AND GENERAL EXPENSES	102,450,000	35,040,000	103,500,000	103,500,000
22020327	EMERGENCY RELIEF DISASTER /PURCHASE OF RELIEVE MATERIALS LOADING AND OFF LOADING	100,000,000	0	300,000,000	300,000,000
220204	MAINTENANCE SERVICES - GENERAL	546,400,000	285,653,000	537,000,000	537,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	61,000,000	41,120,000	65,000,000	65,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	42,000,000	0	42,000,000	42,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	365,600,000	220,533,000	365,000,000	365,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	62,000,000	24,000,000	50,000,000	50,000,000



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22020405	MAINTENANCE OF OFFICE EQUIPMENT	15,800,000	0	15,000,000	15,000,000
220205	TRAINING - GENERAL	27,500,000	0	28,200,000	28,200,000
22020501	LOCAL TRAINING	7,500,000	0	8,200,000	8,200,000
22020502	INTERNATIONAL TRAINING	10,000,000	0	10,000,000	10,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	0	10,000,000	10,000,000
220206	OTHER SERVICES - GENERAL	120,000,000	120,000,000	550,000,000	550,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	0	0	50,000,000	50,000,000
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	120,000,000	120,000,000	500,000,000	500,000,000
220208	FUEL & LUBRICANTS - GENERAL	21,600,000	0	22,900,000	22,900,000
22020801	MOTOR VEHICLE FUEL COST	8,400,000	0	8,400,000	8,400,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	1,200,000	0	1,500,000	1,500,000
22020803	PLANTS/ GENERATOR FUEL COST	10,000,000	0	10,000,000	10,000,000
22020804	COOKING GAS /FUEL COST	2,000,000	0	3,000,000	3,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	213,400,000	42,324,500	215,600,000	215,600,000
22021001	REFRESHMENT & MEALS	80,000,000	41,724,500	80,000,000	80,000,000
22021002	PUBLICITY & ADVERTISEMENTS	10,000,000	600,000	10,000,000	10,000,000
22021010	ALL SPORT COMPETITION EXPENSES	11,000,000	0	10,000,000	10,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	7,000,000	0	10,000,000	10,000,000
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	100,000,000	0	100,000,000	100,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	400,000	0	600,000	600,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,000,000	0	5,000,000	5,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	3,000,000	0	100,000,000	100,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	3,000,000	0	100,000,000	100,000,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	3,000,000	0	100,000,000	100,000,000
23	CAPITAL EXPENDITURE	1,175,000,000	0	835,000,000	835,000,000
2301	FIXED ASSETS PURCHASED	17,000,000	0	30,000,000	30,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	17,000,000	0	30,000,000	30,000,000
23010113	PURCHASE OF COMPUTERS	3,000,000	0	8,000,000	8,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000	0	2,000,000	2,000,000



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23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	12,000,000	0	20,000,000	20,000,000
2302	CONSTRUCTION / PROVISION	693,000,000	0	325,000,000	325,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	693,000,000	0	325,000,000	325,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	678,000,000	0	310,000,000	310,000,000
23020125	CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	15,000,000	0	15,000,000	15,000,000
2303	REHABILITATION / REPAIRS	465,000,000	0	480,000,000	480,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	465,000,000	0	480,000,000	480,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	265,000,000	0	280,000,000	280,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	200,000,000	0	200,000,000	200,000,000
011100100200	DEPUTY GOVERNORS OFFICE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	2,849,224,221	651,945,980	3,305,729,150	3,305,729,150
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,849,224,221	651,945,980	3,305,729,150	3,305,729,150
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,849,224,221	651,945,980	3,305,729,150	3,305,729,150

011100100200	DEPUTY GOVERNORS OFFICE							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	1,175,000,000	0	835,000,000	835,000,000
0610012300030 0 - Housing and Urban Development - General	BUILDING OF OFFICE COMPLEX INCLUDING CLINIC AND FIRE SERVICE (SEMA)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	500,000,000	0	100,000,000	100,000,000
0610012300040 0 - Housing and Urban Development - General	RHABILITATION OF DEPUTY GOVERNOR RESIDENTIAL BUILDING	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	65,000,000	0	80,000,000	80,000,000



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0610012300050 0 - Housing and Urban Development - General	PURCHASE OF ELECTRICAL EQUIPMENT AND INSTALLATION (CABLES & PIPES)	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	12,000,000	0	20,000,000	20,000,000
1310012300050 0 - Reform of Government and Governance - General	CONSTRUCTION OF GENERATOR HOUSE IN DEPUTY GOVERNOR'S OFFICE	23020125 - CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	15,000,000	0	15,000,000	15,000,000
1310012300060 0 - Reform of Government and Governance - General	REHABILITATION AND FURNISHING OF DEPUTY GOVERNOR'S OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	200,000,000	0	200,000,000	200,000,000
1310012300070 0 - Reform of Government and Governance - General	RENOVATION AND FURNISHING OF DEPUTY GOVERNOR'S LODGE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	200,000,000	0	200,000,000	200,000,000
1310012300080 0 - Reform of Government and Governance - General	CONSTRUCTION OF CAR PARK/PORCH IN DEPUTY GOVERNOR'S OFFICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	8,000,000	0	10,000,000	10,000,000
1310012300090 0 - Reform of Government and Governance - General	CONSTRUCTION OF SEMA WAREHOUSE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	70,000,000	0	100,000,000	100,000,000
1310012300100 0 - Reform of Government and Governance - General	EXTENSION OF DEPUTY GOVERNOR'S OFFICE COMPLEX	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000
1310012500010 0 - Reform of Government and Governance - General	PURCHASE OF 21NOS HP DESKTOP COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	3,000,000	0	8,000,000	8,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



1310012500020 0 - Reform of Government and Governance - General	PURCHASE OF 10NOS HP COMPUTER PRINTERS	23010114 - PURCHASE OF COMPUTER PRINTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	2,000,000	0	2,000,000	2,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



011100800100	EMERGENCY MANAGEMENT AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	182,783,589	82,476,411.14	1,971,648,772	1,971,648,772
21	PERSONNEL COST	39,482,689	39,439,411.14	45,348,772	45,348,772
2101	SALARY	39,482,689	39,439,411.14	45,348,772	45,348,772
210101	SALARIES AND WAGES	39,482,689	39,439,411.14	45,348,772	45,348,772
21010101	SALARY	39,482,689	39,439,411.14	45,348,772	45,348,772
22	OTHER RECURRENT COSTS	143,300,900	43,037,000	343,300,000	343,300,000
2202	OVERHEAD COST	143,300,900	43,037,000	343,300,000	343,300,000
220201	TRAVEL & TRANSPORT - GENERAL	1,200,000	137,500	3,600,000	3,600,000
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	300,000	25,000	900,000	900,000
22020102	TRAVEL AND TRANSPORT - OTHERS	500,000	50,000	1,500,000	1,500,000
22020108	TRAVEL OPERATION AND LOGISTICS	400,000	62,500	1,200,000	1,200,000
220203	MATERIALS & SUPPLIES - GENERAL	103,400,000	7,718,500	124,300,000	124,300,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	400,000	290,000	1,200,000	1,200,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	200,000	62,500	600,000	600,000
22020323	OFFICE AND GENERAL EXPENSES	2,500,000	1,771,000	7,500,000	7,500,000
22020327	EMERGENCY RELIEF DISASTER /PURCHASE OF RELIEVE MATERIALS LOADING AND OFF LOADING	100,000,000	5,595,000	100,000,000	100,000,000
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	300,000	0	15,000,000	15,000,000
220204	MAINTENANCE SERVICES - GENERAL	1,150,900	314,600	3,450,000	3,450,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	500,000	253,000	1,500,000	1,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	200,000	10,000	600,000	600,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	200,000	16,600	600,000	600,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	150,900	5,000	450,000	450,000
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	100,000	30,000	300,000	300,000
220205	TRAINING - GENERAL	1,000,000	20,000	41,800,000	41,800,000
22020501	LOCAL TRAINING	400,000	10,000	10,000,000	10,000,000
22020502	INTERNATIONAL TRAINING	0	0	30,000,000	30,000,000



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22020511	WORKSHOPS, SEMINARS & CONFERENCES	600,000	10,000	1,800,000	1,800,000
220206	OTHER SERVICES - GENERAL	100,000	7,000	50,300,000	50,300,000
22020602	OFFICE RENT	0	0	50,000,000	50,000,000
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	100,000	7,000	300,000	300,000
220208	FUEL & LUBRICANTS - GENERAL	400,000	295,000	1,200,000	1,200,000
22020801	MOTOR VEHICLE FUEL COST	300,000	295,000	900,000	900,000
22020803	PLANTS/ GENERATOR FUEL COST	100,000	0	300,000	300,000
220209	FINANCIAL CHARGES - GENERAL	60,000	3,000	180,000	180,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	60,000	3,000	180,000	180,000
220210	MISCELLANEOUS EXPENSES GENERAL	35,990,000	34,541,400	118,470,000	118,470,000
22021001	REFRESHMENT & MEALS	390,000	288,400	1,170,000	1,170,000
22021002	PUBLICITY & ADVERTISEMENTS	400,000	28,000	1,200,000	1,200,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	0	0	15,000,000	15,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	0	0	500,000	500,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	200,000	25,000	600,000	600,000
22021059	LAND COMPENSATION /PLOT BEACONING EXPENSES /COMPENSATION ON DISASTER	35,000,000	34,200,000	100,000,000	100,000,000
23	CAPITAL EXPENDITURE	0	0	1,583,000,000	1,583,000,000
2301	FIXED ASSETS PURCHASED	0	0	116,000,000	116,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	116,000,000	116,000,000
23010109	PURCHASE OF BOATS	0	0	50,000,000	50,000,000
23010140	PURCHASE OF OFFICE EQUIPMENT	0	0	51,000,000	51,000,000
23010146	PURCHASE OF MOTOR CYCLES	0	0	15,000,000	15,000,000
2302	CONSTRUCTION / PROVISION	0	0	700,000,000	700,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	700,000,000	700,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	400,000,000	400,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0	0	300,000,000	300,000,000
2303	REHABILITATION / REPAIRS	0	0	500,000,000	500,000,000



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230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	500,000,000	500,000,000
23030103	REHABILITATION / REPAIRS - HOUSING	0	0	500,000,000	500,000,000
2304	PRESERVATION OF THE ENVIRONMENT	0	0	267,000,000	267,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0	0	267,000,000	267,000,000
23040102	EROSION & FLOOD CONTROL	0	0	25,000,000	25,000,000
23040103	WILDLIFE CONSERVATION	0	0	150,000,000	150,000,000
23040105	WATER POLLUTION PREVENTION & CONTROL	0	0	92,000,000	92,000,000
011100800100	EMERGENCY MANAGEMENT AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
710	SOCIAL PROTECTION	182,783,589	82,476,411	1,971,648,772	1,971,648,772
7109	SOCIAL PROTECTION N.E.C.	182,783,589	82,476,411	1,971,648,772	1,971,648,772
71091	SOCIAL PROTECTION N.E.C.	182,783,589	82,476,411	1,971,648,772	1,971,648,772

011100800100	EMERGENCY MANAGEMENT AGENCY							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	0	0	1,583,000,000	1,583,000,000
06100123000300 - Housing and Urban Development - General	BUILDING OF OFFICE COMPLEX INCLUDING CLINIC AND FIRE SERVICES (SEMA)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	300,000,000	300,000,000
11100126000100 - Information Communication and Technology - General	PROCUREMENT OF 10NOS LAPTOP AND 10 NOS DESKTOP COMPUTERS AND OTHER OFFICE EQUIPMENT	23010140 - PURCHASE OF OFFICE EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	50,000,000	50,000,000
13100123000900 - Reform of Government and Governance - General	CONSTRUCTION/BUILDING OF SEMA WAREHOUSE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	300,000,000	300,000,000



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13100126001700 - Reform of Government and Governance - General	CONSTRUCTION OF ZONAL OFFICES (1 PER SENATORIAL DISTRICT)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	100,000,000	100,000,000
13100126001800 - Reform of Government and Governance - General	PROCUREMENT OF 10 NOS OF MOTORCYCLES	23010146 - PURCHASE OF MOTOR CYCLES	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	15,000,000	15,000,000
13100126001900 - Reform of Government and Governance - General	PROCUREMENT OF 3 NOS OF FIBRE BOATS	23010109 - PURCHASE OF BOATS	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	50,000,000	50,000,000
13100126002000 - Reform of Government and Governance - General	SIMULATION(PRE ACTIVITIES/ PREPAREDNESS AHEAD OF DISASTERS	23040103 - WILDLIFE CONSERVATION	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	150,000,000	150,000,000
13100126002100 - Reform of Government and Governance - General	SAND BAGGING FOR EROSION CONTROL	23040102 - EROSION & FLOOD CONTROL	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	25,000,000	25,000,000
13100126002200 - Reform of Government and Governance - General	SEARCH AND EVACUATION BY THE COMMUNITY'S FIRST RESPONDANCE TO RESCUE THE VICTIMS	23040105 - WATER POLLUTION PREVENTION & CONTROL	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	92,000,000	92,000,000
13100126002300 - Reform of Government and Governance - General	RECOVERY AND REHABILITATION OF THE DAMAGED/ DESTROYED MATERIAL OF THE DISASTER'S VICTIMS.	23030103 - REHABILITATION / REPAIRS - HOUSING	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	500,000,000	500,000,000
13100126002400 - Reform of Government and Governance - General	PROCUREMENT OF A DRONE TO MONITOR ACTIVITIES	23010140 - PURCHASE OF OFFICE EQUIPMENT	71091 - SOCIAL PROTECTION N.E.C.	12242200 - STATE WIDE	0	0	1,000,000	1,000,000
01110100010 0	BUREAU OF PUBLIC PROCUREMENT (BPP)							



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Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
<u>1</u>	<u>Revenue</u>	<u>29,688,500</u>	<u>30,000,000</u>	<u>42,240,000</u>	<u>42,240,000</u>
12	INDEPENDENT REVENUE	29,688,500	30,000,000	42,240,000	42,240,000
1202	NON-TAX REVENUE	29,688,500	30,000,000	42,240,000	42,240,000
120204	FEES - GENERAL	29,688,500	30,000,000	42,240,000	42,240,000
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	29,688,500	30,000,000	42,240,000	42,240,000
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>1,307,678,851</u>	<u>438,434,492.05</u>	<u>1,744,656,755</u>	<u>1,744,656,755</u>
21	PERSONNEL COST	66,367,726	0	75,006,755	75,006,755
2101	SALARY	66,367,726	0	75,006,755	75,006,755
210101	SALARIES AND WAGES	66,367,726	0	75,006,755	75,006,755
21010101	SALARY	66,367,726	0	70,006,755	70,006,755
21010104	AUXILLARY STAFF	0	0	5,000,000	5,000,000
22	OTHER RECURRENT COSTS	741,311,125	438,434,492.05	1,139,650,000	1,139,650,000
2202	OVERHEAD COST	737,311,125	436,054,492.05	1,135,650,000	1,135,650,000
220201	TRAVEL & TRANSPORT - GENERAL	13,000,000	9,489,400	8,000,000	8,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	13,000,000	9,489,400	8,000,000	8,000,000
220202	UTILITIES - GENERAL	100,000,000	0	200,000,000	200,000,000
22020213	E-PROCUREMENT WEBSITE CREATION AND MAINTENANCE EXPENSES	100,000,000	0	200,000,000	200,000,000
220203	MATERIALS & SUPPLIES - GENERAL	164,661,125	155,886,340	167,000,000	167,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,500,000	2,465,840	3,000,000	3,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	2,161,125	0	2,000,000	2,000,000
22020323	OFFICE AND GENERAL EXPENSES	160,000,000	153,420,500	162,000,000	162,000,000
220204	MAINTENANCE SERVICES - GENERAL	47,000,000	22,623,420	63,000,000	63,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	10,000,000	9,767,410	8,000,000	8,000,000



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22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	37,000,000	12,856,010	40,000,000	40,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	0	0	15,000,000	15,000,000
220205	TRAINING - GENERAL	270,000,000	220,861,750	570,000,000	570,000,000
22020501	LOCAL TRAINING	220,000,000	218,361,750	500,000,000	500,000,000
22020502	INTERNATIONAL TRAINING	50,000,000	2,500,000	70,000,000	70,000,000
220206	OTHER SERVICES - GENERAL	35,000,000	10,290,000	20,000,000	20,000,000
22020602	OFFICE RENT	5,000,000	3,000,000	5,000,000	5,000,000
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENVENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	30,000,000	7,290,000	15,000,000	15,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000	3,000,000	15,000,000	15,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	20,000,000	3,000,000	15,000,000	15,000,000
220209	FINANCIAL CHARGES - GENERAL	150,000	58,982.05	150,000	150,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	150,000	58,982.05	150,000	150,000
220210	MISCELLANEOUS EXPENSES GENERAL	87,500,000	13,844,600	92,500,000	92,500,000
22021001	REFRESHMENT & MEALS	2,500,000	454,000	2,500,000	2,500,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	15,000,000	6,736,600	15,000,000	15,000,000
22021069	BOARD MEETING EXPENSES	5,000,000	0	5,000,000	5,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	65,000,000	6,654,000	70,000,000	70,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	4,000,000	2,380,000	4,000,000	4,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	4,000,000	2,380,000	4,000,000	4,000,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	4,000,000	2,380,000	4,000,000	4,000,000
23	CAPITAL EXPENDITURE	500,000,000	0	530,000,000	530,000,000
2302	CONSTRUCTION / PROVISION	500,000,000	0	530,000,000	530,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	500,000,000	0	530,000,000	530,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	500,000,000	0	530,000,000	530,000,000
01110100010 0	BUREAU OF PUBLIC PROCUREMENT (BPP)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



701	GENERAL PUBLIC SERVICES			1,307,678,851	438,434,492	1,744,656,755	1,744,656,755	
7013	GENERAL SERVICES			1,307,678,851	438,434,492	1,744,656,755	1,744,656,755	
70133	OTHER GENERAL SERVICES			1,307,678,851	438,434,492	1,744,656,755	1,744,656,755	
011101000100	BUREAU OF PUBLIC PROCUREMENT (BPP)							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	500,000,000	0	530,000,000	530,000,000
06100123000600 - Housing and Urban Development - General	CONSTRUCTION OF BUREAU OF PUBLIC PROCUREMENT (BPP) SECRETARIAT COMPLEX	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	500,000,000	0	530,000,000	530,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



011103500100	KOGI STATE PENSION COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	17,767,850,000	17,636,178,809.49	17,767,850,000	17,767,850,000
13	AID AND GRANTS	17,767,850,000	17,636,178,809.49	17,767,850,000	17,767,850,000
1302	GRANTS	17,767,850,000	17,636,178,809.49	17,767,850,000	17,767,850,000
130201	DOMESTIC GRANTS	17,767,850,000	17,636,178,809.49	17,767,850,000	17,767,850,000
13020103	CURRENT GRANTS FROM LGAS	17,767,850,000	17,636,178,809.49	17,767,850,000	17,767,850,000
011103500100	KOGI STATE PENSION COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	34,322,850,000	33,134,201,569.96	35,569,550,000	35,569,550,000
21	PERSONNEL COST	33,971,000,000	33,077,230,622.96	35,215,000,000	35,215,000,000
2101	SALARY	101,000,000	99,209,249.63	155,000,000	155,000,000
210101	SALARIES AND WAGES	101,000,000	99,209,249.63	155,000,000	155,000,000
21010101	SALARY	101,000,000	99,209,249.63	155,000,000	155,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	250,000,000	0	1,600,000,000	1,600,000,000
210202	SOCIAL CONTRIBUTIONS	250,000,000	0	1,600,000,000	1,600,000,000
21020202	CONTRIBUTORY PENSION (EMPLOYERS)	200,000,000	0	1,200,000,000	1,200,000,000
21020203	GROUP LIFE INSURANCE	50,000,000	0	400,000,000	400,000,000
2103	SOCIAL BENEFITS	33,620,000,000	32,978,021,373.33	33,460,000,000	33,460,000,000
210301	SOCIAL BENEFITS	33,620,000,000	32,978,021,373.33	33,460,000,000	33,460,000,000
21030101	GRATUITY (STATE)	1,200,000,000	1,200,000,000	1,440,000,000	1,440,000,000
21030102	PENSION (STATE)	14,000,000,000	13,613,656,874.72	13,500,000,000	13,500,000,000
21030105	GRATUITY (LG)	820,000,000	630,000,000	2,520,000,000	2,520,000,000
21030106	PENSION (LG)	17,600,000,000	17,534,364,498.61	16,000,000,000	16,000,000,000
22	OTHER RECURRENT COSTS	250,850,000	56,970,947	247,550,000	247,550,000
2202	OVERHEAD COST	250,350,000	56,970,947	246,550,000	246,550,000
220201	TRAVEL & TRANSPORT - GENERAL	34,800,000	10,588,125	34,800,000	34,800,000
22020102	TRAVEL AND TRANSPORT - OTHERS	23,000,000	10,588,125	23,000,000	23,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020108	TRAVEL OPERATION AND LOGISTICS	11,800,000	0	11,800,000	11,800,000
220202	UTILITIES - GENERAL	2,650,000	0	2,700,000	2,700,000
22020204	ELECTRICITY BILL /CHARGES	150,000	0	200,000	200,000
22020205	TELEPHONE CHARGES	2,500,000	0	2,500,000	2,500,000
220203	MATERIALS & SUPPLIES - GENERAL	35,800,000	29,005,000	37,300,000	37,300,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	6,200,000	500,000	6,300,000	6,300,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	4,500,000	3,645,000	6,000,000	6,000,000
22020323	OFFICE AND GENERAL EXPENSES	25,100,000	24,860,000	25,000,000	25,000,000
220204	MAINTENANCE SERVICES - GENERAL	53,450,000	4,092,222	50,750,000	40,750,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	6,700,000	0	6,000,000	6,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	10,000,000	1,650,000	10,000,000	10,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	14,500,000	1,660,000	14,000,000	14,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	21,500,000	782,222	20,000,000	10,000,000
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	750,000	0	750,000	750,000
220205	TRAINING - GENERAL	9,500,000	450,000	9,500,000	9,500,000
22020501	LOCAL TRAINING	4,500,000	450,000	4,500,000	4,500,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	5,000,000	0	5,000,000	5,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	55,000,000	9,332,600	50,000,000	70,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	55,000,000	9,332,600	50,000,000	70,000,000
220208	FUEL & LUBRICANTS - GENERAL	21,300,000	0	21,000,000	11,000,000
22020801	MOTOR VEHICLE FUEL COST	21,300,000	0	21,000,000	11,000,000
220209	FINANCIAL CHARGES - GENERAL	500,000	0	5,000,000	5,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	0	5,000,000	5,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	37,350,000	3,503,000	35,500,000	35,500,000
22021001	REFRESHMENT & MEALS	21,500,000	2,585,000	15,000,000	15,000,000
22021002	PUBLICITY & ADVERTISEMENTS	600,000	0	5,000,000	5,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	250,000	0	500,000	500,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	15,000,000	918,000	15,000,000	15,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	500,000	0	1,000,000	1,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000	0	1,000,000	1,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	500,000	0	1,000,000	1,000,000
23	CAPITAL EXPENDITURE	101,000,000	0	107,000,000	107,000,000
2301	FIXED ASSETS PURCHASED	101,000,000	0	107,000,000	107,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	101,000,000	0	107,000,000	107,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	71,000,000	0	70,000,000	70,000,000
23010140	PURCHASE OF OFFICE EQUIPMENT	30,000,000	0	37,000,000	37,000,000
011103500100	KOGI STATE PENSION COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
710	SOCIAL PROTECTION	34,322,850,000	33,134,201,570	35,569,550,000	35,569,550,000
7102	OLD AGE	34,272,850,000	33,134,201,570	35,169,550,000	35,169,550,000
71021	OLD AGE	34,272,850,000	33,134,201,570	35,169,550,000	35,169,550,000
7103	SURVIVORS	50,000,000	0	400,000,000	400,000,000
71031	SURVIVORS	50,000,000	0	400,000,000	400,000,000

011103500100	KOGI STATE PENSION COMMISSION							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	101,000,000	0	107,000,000	107,000,000
1110012300030 0 - Information Communication and Technology - General	PURCHASE OF 10NOS COMPUTERS, 5NOS PRINTERS, 2NOS PHOTOCOPIERS, 5LAPTOPS AND OTHER ACCESSORIES TO AGENCY	23010140 - PURCHASE OF OFFICE EQUIPMENT	71021 - OLD AGE	12231200 - LOKOJA	30,000,000	0	37,000,000	37,000,000
1310012300120 0 - Reform of Government and Governance - General	PURCHASE OF FUNITURE AND FITTINGS (20NOS TABLES, 20NOS CHAIRS AND 10NOS OFFICE CABINETS) INCLUDING 5NOS AIR CONDITON	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71021 - OLD AGE	12231200 - LOKOJA	71,000,000	0	70,000,000	70,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS





KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	773,058,780	487,984,495.34	4,317,702,376	4,317,702,376
22	OTHER RECURRENT COSTS	773,058,780	487,984,495.34	4,317,702,376	4,317,702,376
2202	OVERHEAD COST	766,558,780	487,434,495.34	4,295,702,376	4,295,702,376
220201	TRAVEL & TRANSPORT - GENERAL	14,763,980	350,000	17,202,376	17,202,376
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	5,190,000	250,000	6,190,000	6,190,000
22020102	TRAVEL AND TRANSPORT - OTHERS	4,012,376	100,000	4,012,376	4,012,376
22020108	TRAVEL OPERATION AND LOGISTICS	5,561,604	0	7,000,000	7,000,000
220203	MATERIALS & SUPPLIES - GENERAL	67,690,000	20,516,500	160,500,000	160,500,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	7,500,000	235,000	10,500,000	10,500,000
22020323	OFFICE AND GENERAL EXPENSES	60,190,000	20,281,500	150,000,000	150,000,000
220204	MAINTENANCE SERVICES - GENERAL	23,424,000	317,950	47,500,000	47,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,595,000	0	25,000,000	25,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,329,000	317,950	5,500,000	5,500,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	2,500,000	0	7,000,000	7,000,000
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	15,000,000	0	10,000,000	10,000,000
220205	TRAINING - GENERAL	108,850,000	0	375,000,000	375,000,000
22020501	LOCAL TRAINING	11,150,000	0	30,000,000	30,000,000
22020502	INTERNATIONAL TRAINING	45,700,000	0	175,000,000	175,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	52,000,000	0	170,000,000	170,000,000
220206	OTHER SERVICES - GENERAL	7,500,000	720,000	15,000,000	15,000,000
22020604	SECURITY OPERATIONS	7,500,000	720,000	15,000,000	15,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	260,000,000	250,000,000	3,200,000,000	3,200,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	260,000,000	250,000,000	2,000,000,000	2,000,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020705	PUBLIC PRIVATE PARTNERSHIP PROJECT FACILITATION FUND (PFF)	0	0	1,200,000,000	1,200,000,000
220208	FUEL & LUBRICANTS - GENERAL	6,142,000	2,260,000	15,500,000	15,500,000
22020801	MOTOR VEHICLE FUEL COST	6,142,000	2,260,000	15,500,000	15,500,000
220209	FINANCIAL CHARGES - GENERAL	0	0	10,000,000	10,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	0	0	10,000,000	10,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	278,188,800	213,270,045.34	455,000,000	455,000,000
22021001	REFRESHMENT & MEALS	15,300,000	1,370,100	20,000,000	20,000,000
22021002	PUBLICITY & ADVERTISEMENTS	5,114,000	350,000	30,000,000	30,000,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	7,217,800	0	15,000,000	15,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	557,000	0	35,000,000	35,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	250,000,000	211,549,945.34	355,000,000	355,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	6,500,000	550,000	22,000,000	22,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	6,500,000	550,000	22,000,000	22,000,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	6,500,000	550,000	22,000,000	22,000,000
011111100100	KOGI STATE INVESTMENT PROMOTION & PUBLIC PRIVATE PARTNERSHIP AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	0	0	10,000,000	10,000,000
7016	GENERAL PUBLIC SERVICES N.E.C.	0	0	10,000,000	10,000,000
70161	GENERAL PUBLIC SERVICES N.E.C.	0	0	10,000,000	10,000,000
704	ECONOMIC AFFAIRS	773,058,780	487,984,495	4,307,702,376	4,307,702,376
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	773,058,780	487,984,495	4,307,702,376	4,307,702,376
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	773,058,780	487,984,495	4,307,702,376	4,307,702,376



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



011200300100	KOGI STATE HOUSE OF ASSEMBLY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	5,689,430,182	3,225,164,471.98	7,217,185,470	7,217,185,470
21	PERSONNEL COST	912,442,697	816,423,089.16	1,067,658,695	1,067,658,695
2101	SALARY	648,902,261	643,792,487.95	653,902,261	653,902,261
210101	SALARIES AND WAGES	648,902,261	643,792,487.95	653,902,261	653,902,261
21010101	SALARY	318,902,261	318,359,594.04	303,902,261	303,902,261
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES	330,000,000	325,432,893.91	350,000,000	350,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	263,540,436	172,630,601.21	413,756,434	413,756,434
210201	ALLOWANCES	263,540,436	172,630,601.21	413,756,434	413,756,434
21020115	STAFF WELFARE ALLOWANCES	20,000,000	20,000,000	20,000,000	20,000,000
21020123	FURNITURE ALLOWANCE FOR HON. MEMBERS /CLERK OF THE HOUSE	80,000,000	50,000,601.21	80,000,000	80,000,000
21020126	LEGISLATIVE DUTY ALLOWANCE	75,101,994	60,330,000	140,101,994	140,101,994
21020127	OUTFIT ALLOWANCE	68,438,442	42,300,000	133,438,442	133,438,442
21020135	FURNITURE ALLOWANCE FOR DEPUTY CLERKS AND EXECUTIVE SECRETARY OF THE COMMISSION	20,000,000	0	40,215,998	40,215,998
22	OTHER RECURRENT COSTS	1,770,736,285	1,591,833,424.52	2,000,062,414	2,000,062,414
2202	OVERHEAD COST	1,762,236,285	1,584,532,400.14	1,994,062,414	1,994,062,414
220201	TRAVEL & TRANSPORT - GENERAL	280,000,000	207,843,462.11	322,926,130	322,926,130
22020102	TRAVEL AND TRANSPORT - OTHERS	200,000,000	129,990,553.05	242,926,130	242,926,130
22020108	TRAVEL OPERATION AND LOGISTICS	80,000,000	77,852,909.06	80,000,000	80,000,000
220202	UTILITIES - GENERAL	35,500,188	34,279,190.73	35,500,187	35,500,187
22020201	INTERNET ACCESS CHARGES	15,500,188	14,279,190.73	15,500,187	15,500,187
22020205	TELEPHONE CHARGES	20,000,000	20,000,000	20,000,000	20,000,000
220203	MATERIALS & SUPPLIES - GENERAL	264,165,189	254,406,670.96	361,565,189	361,565,189
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	52,098,466	51,715,196.11	50,098,466	50,098,466
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	14,866,275	14,611,622.61	14,366,275	14,366,275
22020323	OFFICE AND GENERAL EXPENSES	177,544,712	168,475,852.24	277,544,712	277,544,712
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	11,000,000	10,970,000	11,000,000	11,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	8,655,736	8,634,000	8,555,736	8,555,736
220204	MAINTENANCE SERVICES - GENERAL	149,205,393	137,344,075.30	148,205,393	148,205,393
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	31,135,239	31,059,327.52	30,135,239	30,135,239
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	30,995,584	25,964,054.49	30,995,584	30,995,584
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	59,249,416	52,626,295.80	59,249,416	59,249,416
22020405	MAINTENANCE OF OFFICE EQUIPMENT	27,825,154	27,694,397.49	27,825,154	27,825,154
220205	TRAINING - GENERAL	250,000,000	213,686,464.88	350,000,000	350,000,000
22020501	LOCAL TRAINING	150,000,000	130,345,010.16	200,000,000	200,000,000
22020502	INTERNATIONAL TRAINING	100,000,000	83,341,454.72	150,000,000	150,000,000
220206	OTHER SERVICES - GENERAL	403,619,562	385,786,916.46	402,619,562	402,619,562
22020601	SECURITY SERVICES EXPENSES	301,619,562	301,298,041.36	300,619,562	300,619,562
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENVENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	22,000,000	13,715,278.26	22,000,000	22,000,000
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	80,000,000	70,773,596.84	80,000,000	80,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	379,745,953	351,185,619.70	373,245,953	373,245,953
22021001	REFRESHMENT & MEALS	50,000,000	49,750,001.74	50,000,000	50,000,000
22021002	PUBLICITY & ADVERTISEMENTS	11,703,892	11,374,109.37	8,703,892	8,703,892
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	70,000,000	65,928,066.98	70,000,000	70,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	70,000,000	57,214,278.66	70,000,000	70,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	70,000,000	64,000,000	70,000,000	70,000,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	81,542,061	81,151,217.45	80,542,061	80,542,061
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	20,000,000	15,441,463.20	20,000,000	20,000,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	6,500,000	6,326,482.30	4,000,000	4,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	8,500,000	7,301,024.38	6,000,000	6,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	8,500,000	7,301,024.38	6,000,000	6,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	8,500,000	7,301,024.38	6,000,000	6,000,000



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23	CAPITAL EXPENDITURE	3,006,251,200	816,907,958.30	4,149,464,361	4,149,464,361
2301	FIXED ASSETS PURCHASED	1,491,000,000	526,900,053.75	1,591,000,000	1,591,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,491,000,000	526,900,053.75	1,591,000,000	1,591,000,000
23010105	PURCHASE OF MOTOR VEHICLES	500,000,000	8,150,000	500,000,000	500,000,000
23010108	PURCHASE OF BUSES	100,000,000	0	100,000,000	100,000,000
23010113	PURCHASE OF COMPUTERS	50,000,000	0	50,000,000	50,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	50,000,000	3,000,000	50,000,000	50,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	500,000,000	479,650,053.75	600,000,000	600,000,000
23010132	PURCHASE OF SECURITY GADGETS	25,000,000	0	25,000,000	25,000,000
23010140	PURCHASE OF OFFICE EQUIPMENT	165,000,000	18,600,000	165,000,000	165,000,000
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	50,000,000	0	50,000,000	50,000,000
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	51,000,000	17,500,000	51,000,000	51,000,000
2302	CONSTRUCTION / PROVISION	1,037,251,200	149,251,024.38	1,022,251,200	1,022,251,200
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,037,251,200	149,251,024.38	1,022,251,200	1,022,251,200
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	330,251,200	99,450,000	330,251,200	330,251,200
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	520,000,000	1,801,024.38	520,000,000	520,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	37,000,000	18,000,000	37,000,000	37,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	20,000,000	0	20,000,000	20,000,000
23020108	PRE- CONSTRUCTION DESIGN SERVICES	20,000,000	0	20,000,000	20,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5,000,000	0	5,000,000	5,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	35,000,000	30,000,000	20,000,000	20,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000	0	30,000,000	30,000,000
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	20,000,000	0	20,000,000	20,000,000
23020128	CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	20,000,000	0	20,000,000	20,000,000
2303	REHABILITATION / REPAIRS	428,000,000	115,256,880.17	423,000,000	423,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	428,000,000	115,256,880.17	423,000,000	423,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	50,000,000	21,520,000	50,000,000	50,000,000
23030103	REHABILITATION / REPAIRS - HOUSING	98,000,000	15,100,000	98,000,000	98,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	225,000,000	26,850,000	225,000,000	225,000,000



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23030125	REHABILITATION/ REPAIRS- POWER GENERATING PLANTS	55,000,000	51,786,880.17	50,000,000	50,000,000
2304	PRESERVATION OF THE ENVIRONMENT	0	0	500,000,000	500,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0	0	500,000,000	500,000,000
23040106	PLANTING AND CULTIVATION	0	0	500,000,000	500,000,000
2305	OTHER CAPITAL PROJECTS	50,000,000	25,500,000	613,213,161	613,213,161
230501	ACQUISITION OF NON TANGIBLE ASSETS	50,000,000	25,500,000	613,213,161	613,213,161
23050101	RESEARCH AND DEVELOPMENT	50,000,000	25,500,000	0	0
23050106	ECONOMIC EMPOWERMENT	0	0	613,213,161	613,213,161
011200300100	KOGI STATE HOUSE OF ASSEMBLY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	5,689,430,182	3,225,164,472	7,217,185,470	7,217,185,470
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	5,689,430,182	3,225,164,472	7,217,185,470	7,217,185,470
70111	EXECUTIVE AND LEGISLATIVE ORGANS	5,689,430,182	3,225,164,472	7,217,185,470	7,217,185,470

011200300100	KOGI STATE HOUSE OF ASSEMBLY							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	<u>3,006,251,200</u>	<u>816,907,958</u>	<u>4,149,464,361</u>	<u>4,149,464,361</u>
0310012300020 0 - Poverty Alleviation - General	CONSTRUCTION OF LAWN TENNIS COURT IN THE PARLIAMENTARY VILLAGE	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	5,000,000	0	5,000,000	5,000,000
0310012300030 0 - Poverty Alleviation - General	CONSTRUCTION OF POLICE POST AT ASSEMBLY VILLAGE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	0	30,000,000	30,000,000



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0310012300050 0 - Poverty Alleviation - General	RENOVATION OF SPEAKER AND HON. MEMBERS RESIDENTIAL QUARTERS	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	3,000,000	50,000,000	50,000,000
0310012300060 0 - Poverty Alleviation - General	PROCUREMENT OF 1 STAFF BUS (18 SEATERS) TOYOTA HAICE	23010108 - PURCHASE OF BUSES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	0	20,000,000	20,000,000
0405012300030 4 - Functional health facilities	CONSTRUCTION & EQUIPPING OF CLINIC FOR TREATMENT OF HOUSE OF ASSEMBLY STAFF	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	20,000,000	0	20,000,000	20,000,000
0610012300040 0 - Housing and Urban Development - General	PURCHASE OF 20 NOS OF FIRE EXTINGUISHER/ FIRE FIGHTING EQUIPMENT	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	3,000,000	50,000,000	50,000,000
0610012300070 0 - Housing and Urban Development - General	TECHNICAL DRAWING FOR CONSTRUCTION OF RESIDENTIAL BUILDINGS FOR HON. MEMBERS AND CLERK OF THE HOUSE ON OWNER OCCUPIER HOUSING SCHEMES	23020108 - PRE- CONSTRUCTION DESIGN SERVICES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	0	20,000,000	20,000,000
0610012300080 0 - Housing and Urban Development - General	CONSTRUCTION OF COMMITTEE ROOM FOR HON. MEMBER	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	110,251,200	96,000,000	110,251,200	110,251,200
0610012300090 0 - Housing and Urban Development - General	CONSTRUCTION AND EQUIPPING OF OFFICE FOR PARLIAMENTARY STAFF ASSOCIATION OF NIGERIA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	70,000,000	0	70,000,000	70,000,000
0610012300100 0 - Housing and Urban Development - General	RENOVATION OF HON. SPEAKER'S LODGE AND DEPUTY SPEAKER'S LODGE.	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	21,520,000	50,000,000	50,000,000



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0610012300110 0 - Housing and Urban Development - General	RESIDENTIAL BUILDING FOR HONOURABLE MEMBERS AND HEAD OF LEGISLATIVE SERVICES ON ONWER OCUIPER BASES	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	500,000,000	0	500,000,000	500,000,000
1010012300010 0 - Water Resources and Rural Deve - General	PROVISION OF WATER FOR HOUSE OF ASSEMBLY COMPLEX	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	25,000,000	18,000,000	25,000,000	25,000,000
1010012300020 0 - Water Resources and Rural Deve - General	CONSTRUCTION OF OVERHEAD TANK TO EACH OF THE 25 HON. MEMBER'S HOUSE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	12,000,000	0	12,000,000	12,000,000
1010012300030 0 - Water Resources and Rural Deve - General	HOUSE OF ASSEMBLY PROJECTS (RENOVATION OF ASSEMBLY CHAMBER AND OFFICES)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	75,000,000	26,850,000	75,000,000	75,000,000
1110012300050 0 - Information Communication and Technology - General	INSTALLATION OF INTERNET SERVICES AT ASSEMBLY COMPLEX	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	21,000,000	0	21,000,000	21,000,000
1110012300060 0 - Information Communication and Technology - General	CONSTRUCTION/ EQUIPPING OF ASSEMBLY PRINTING PRESS BUILDING	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTUR E	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	0	20,000,000	20,000,000
1110012300070 0 - Information Communication and Technology - General	PROVISION OF CENTRAL COMMUNICATION SYSTEM AT THE COMPLEX	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	10,000,000	0	10,000,000	10,000,000
1110012300080 0 - Information Communication and Technology - General	COMPUTERIZATION OF HON. MEMBER'S OFFICE & ADMIN OFFICES	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	17,500,000	20,000,000	20,000,000



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1110012300090 0 - Information Communication and Technology - General	PROVISION OF 26 LAPTOPS FOR ALL THE HON. MEMBERS AND CLERK	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	0	50,000,000	50,000,000
1310012300130 0 - Reform of Government and Governance - General	CONSTRUCTION OF KOGI STATE HOUSE OF ASSEMBLY CAFETERIA	23020128 - CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	0	20,000,000	20,000,000
1310012300140 0 - Reform of Government and Governance - General	MAINTENANCE OF GENERATING SET AT ASSEMBLY COMPLEX, HON. SPEAKER'S LODGE AND LEGISLATIVE QUARTERS	23030125 - REHABILITATION/ REPAIRS- POWER GENERATING PLANTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	55,000,000	51,786,880	50,000,000	50,000,000
1310012300150 0 - Reform of Government and Governance - General	PURCHASE OF 5NOS COMMITTEE VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	90,000,000	8,150,000	90,000,000	90,000,000
1310012300160 0 - Reform of Government and Governance - General	PURCHASE OF 15 NOS CARS FOR ASSMBLY STAFF USING CAR REFURBISHING LOAN	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	0	50,000,000	50,000,000
1310012300170 0 - Reform of Government and Governance - General	MEMBERS' 30 SEATER TWO(2) NOS TOYOTA BUS	23010108 - PURCHASE OF BUSES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	80,000,000	0	80,000,000	80,000,000
1310012300180 0 - Reform of Government and Governance - General	PURCHASE OF 30 REFRIGERATORS AND 30 AIR CONDITIONERS	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	0	30,000,000	30,000,000
1310012300190 0 - Reform of Government and Governance - General	COMPLETE RENOVATION OF ASSEMBLY CHAMBER	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	150,000,000	0	150,000,000	150,000,000



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1310012300200 0 - Reform of Government and Governance - General	FURNISHING OF KOGI STATE HOUSE OF ASSEMBLY COMPLEX BOTH OLD & NEW	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	85,000,000	0	85,000,000	85,000,000
1310012300210 0 - Reform of Government and Governance - General	CONSTRUCTION OF BEFITTINGASSEMBLY GATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTUR E	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	10,000,000	0	10,000,000	10,000,000
1310012300220 0 - Reform of Government and Governance - General	PROVISION OF OFFICE EQUIPMENT (TABLES, CHAIRS ETC) FOR SOME OFFICES I N KOGI STATE HOUSE OF ASSEMBLE	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	18,600,000	50,000,000	50,000,000
1310012300230 0 - Reform of Government and Governance - General	PROCUREMENT OF BACK- UP 2 CARS FOR DEPUTY SPEAKER	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	0	20,000,000	20,000,000
1310012300240 0 - Reform of Government and Governance - General	PURCHASE OF 25NOS VEHICLES FOR HON. MEMBERS (HOUSE OF ASSEMBLY)	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000
1310012300250 0 - Reform of Government and Governance - General	PURCHASE OF 3NOS DEPARTMENTAL VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	0	50,000,000	50,000,000
1310012300260 0 - Reform of Government and Governance - General	PROCUREMENT OF BACK- UP 4 CARS FOR SPEAKER	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	40,000,000	0	40,000,000	40,000,000
1310012300270 0 - Reform of Government and Governance - General	PROCUREMENT OF BACK- UP 3 CARS FOR MAJORITY LEADER	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	30,000,000	0	30,000,000	30,000,000



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1310012300290 0 - Reform of Government and Governance - General	ANNUAL NATIONAL/ INTERNATIONAL PARLIAMENTARY CAPACITY BUILDING (PASAN)	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	25,500,000	0	0
1310012300300 0 - Reform of Government and Governance - General	PURCHASE AND INSTALLATION OF SECURITY GADGETS AT KOGI STATE HOUSE OF ASSEMBLY COMPLEX	23010132 - PURCHASE OF SECURITY GADGETS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	15,000,000	0	15,000,000	15,000,000
1310012300310 0 - Reform of Government and Governance - General	LANDSCAPING OF HOUSE OF ASSEMBLY QUARTERS	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	24,000,000	0	24,000,000	24,000,000
1310012300320 0 - Reform of Government and Governance - General	CONSTRUCTION OF NEW OFFICE BLOCK AT ASSEMBLY COMPLEX	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	120,000,000	3,450,000	120,000,000	120,000,000
1310012300330 0 - Reform of Government and Governance - General	LAND SCAPING OF ASSEMBLY COMPLEX	23030103 - REHABILITATION / REPAIRS - HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	24,000,000	12,100,000	24,000,000	24,000,000
1310012300340 0 - Reform of Government and Governance - General	PROCUREMENT OF SECURITY DEVICES TO KOGI STATE HON. SPEAKER'S OFFICIAL QUARTERS & DEPUTY SPEAKER	23010132 - PURCHASE OF SECURITY GADGETS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	10,000,000	0	10,000,000	10,000,000
1310012300350 0 - Reform of Government and Governance - General	PROVISION OF BOY'S QUARTERS TO THE HON. SPEAKER'S OFFICIAL QUARTERS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	1,801,024	20,000,000	20,000,000
1310012500070 0 - Reform of Government and Governance - General	PROCUREMENT OF SECURITY EQUIPMENT BY HON. MEMBERS TO COMPLEMENT SECURITY SERVICES AT CONSTITUENCIES	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12242200 - STATE WIDE	500,000,000	479,650,054	600,000,000	600,000,000



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1310012500130 0 - Reform of Government and Governance - General	PURCHASE OF 12NOs OF OFFICIAL CAR TO CLERK, DEPUTY CLERKS AND DIRECTORS	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	120,000,000	0	120,000,000	120,000,000
1310012600010 0 - Reform of Government and Governance - General	PROVISION OF FOOD ITEMS AND BASIC HEALTH CARES	23050106 - ECONOMIC EMPOWERMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	0	0	113,213,161	113,213,161
1310012600010 0 - Reform of Government and Governance - General	PROVISION OF AGRICULTURAL IMPUTS AND IMPLEMENTS	23040106 - PLANTING AND CULTIVATION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	0	0	500,000,000	500,000,000
1310012600010 0 - Reform of Government and Governance - General	CONSTRUVCTION/PROVISION OF EDUCATIONAL FACILITIES TO CITIZENS OF THE STATE	23050106 - ECONOMIC EMPOWERMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	0	0	500,000,000	500,000,000
1410012300010 0 - Power - General	STREET LIGHT FOR ASSEMBLY VILLAGE & COMPLEX	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	20,000,000	0	20,000,000	20,000,000
1410012300020 0 - Power - General	INSTALLATION OF 70KVA POWER INFRASTRUCTURE (INVERTER SOLAR SYSTEM)	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,000,000	0	50,000,000	50,000,000
1710012300010 0 - Road - General	DUALIZATION OF ACCESS ROAD TO THE ASSEMBLY COMPLEX	23020114 - CONSTRUCTION / PROVISION OF ROADS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	35,000,000	30,000,000	20,000,000	20,000,000



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011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	669,122,470	54,094,165.29	750,786,133	750,786,133
21	PERSONNEL COST	229,402,937	0	271,558,786	271,558,786
2101	SALARY	216,980,695	0	263,625,372	263,625,372
210101	SALARIES AND WAGES	216,980,695	0	263,625,372	263,625,372
21010101	SALARY	216,980,695	0	263,625,372	263,625,372
2103	SOCIAL BENEFITS	12,422,242	0	7,933,414	7,933,414
210301	SOCIAL BENEFITS	12,422,242	0	7,933,414	7,933,414
21030102	PENSION (STATE)	10,000,000	0	4,500,000	4,500,000
21030103	DEATH BENEFITS	2,422,242	0	3,433,414	3,433,414
22	OTHER RECURRENT COSTS	259,374,460	54,094,165.29	287,852,678	287,852,678
2202	OVERHEAD COST	256,374,460	54,054,165.29	282,852,678	282,852,678
220201	TRAVEL & TRANSPORT - GENERAL	16,000,000	187,000	6,000,000	6,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	16,000,000	187,000	6,000,000	6,000,000
220202	UTILITIES - GENERAL	4,850,000	38,000	4,850,000	4,850,000
22020201	INTERNET ACCESS CHARGES	4,000,000	38,000	4,000,000	4,000,000
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	350,000	0	350,000	350,000
22020204	ELECTRICITY BILL /CHARGES	500,000	0	500,000	500,000
220203	MATERIALS & SUPPLIES - GENERAL	77,000,000	49,960,600	100,000,000	100,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	20,000,000	515,800	20,000,000	20,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	3,000,000	0	3,000,000	3,000,000
22020323	OFFICE AND GENERAL EXPENSES	53,000,000	49,444,800	74,500,000	74,500,000
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	500,000	0	2,000,000	2,000,000
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	500,000	0	500,000	500,000
220204	MAINTENANCE SERVICES - GENERAL	34,000,000	580,800	34,000,000	34,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	6,000,000	0	6,000,000	6,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	21,000,000	244,500	21,000,000	21,000,000



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22020405	MAINTENANCE OF OFFICE EQUIPMENT	5,000,000	336,300	5,000,000	5,000,000
22020439	GBV SITUATION ROOM AND DATA MANAGEMENTCENTRE EXPENSES	2,000,000	0	2,000,000	2,000,000
220205	TRAINING - GENERAL	71,000,000	592,000	71,000,000	71,000,000
22020501	LOCAL TRAINING	20,000,000	592,000	20,000,000	20,000,000
22020502	INTERNATIONAL TRAINING	31,000,000	0	31,000,000	31,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	20,000,000	0	20,000,000	20,000,000
220206	OTHER SERVICES - GENERAL	5,035,950	0	1,500,000	1,500,000
22020602	OFFICE RENT	3,035,950	0	1,000,000	1,000,000
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	2,000,000	0	500,000	500,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,000,000	0	6,000,000	6,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	6,000,000	0	6,000,000	6,000,000
220209	FINANCIAL CHARGES - GENERAL	200,000	43,265.29	1,500,000	1,500,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	200,000	43,265.29	1,500,000	1,500,000
220210	MISCELLANEOUS EXPENSES GENERAL	42,288,510	2,652,500	58,002,678	58,002,678
22021001	REFRESHMENT & MEALS	24,288,510	1,957,500	30,000,000	30,000,000
22021002	PUBLICITY & ADVERTISEMENTS	2,000,000	0	3,000,000	3,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	0	15,000,000	15,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,000,000	144,000	3,000,000	3,000,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	1,500,000	18,000	1,500,000	1,500,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,500,000	533,000	5,502,678	5,502,678
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	3,000,000	40,000	5,000,000	5,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	3,000,000	40,000	5,000,000	5,000,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	3,000,000	40,000	5,000,000	5,000,000
23	CAPITAL EXPENDITURE	180,345,073	0	191,374,669	191,374,669
2301	FIXED ASSETS PURCHASED	130,132,934	0	136,834,463	136,834,463
230101	PURCHASE OF FIXED ASSETS - GENERAL	130,132,934	0	136,834,463	136,834,463
23010105	PURCHASE OF MOTOR VEHICLES	113,000,000	0	120,000,000	120,000,000
23010113	PURCHASE OF COMPUTERS	2,804,867	0	2,804,867	2,804,867



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23010119	PURCHASE OF POWER GENERATING SET/PLANT	9,328,067	0	5,000,000	5,000,000
23010140	PURCHASE OF OFFICE EQUIPMENT	5,000,000	0	9,029,596	9,029,596
2302	CONSTRUCTION / PROVISION	50,212,139	0	54,540,206	54,540,206
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	50,212,139	0	54,540,206	54,540,206
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,212,139	0	54,540,206	54,540,206
011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	666,700,228	54,094,165	747,352,719	747,352,719
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	666,700,228	54,094,165	747,352,719	747,352,719
70111	EXECUTIVE AND LEGISLATIVE ORGANS	666,700,228	54,094,165	747,352,719	747,352,719
710	SOCIAL PROTECTION	2,422,242	0	3,433,414	3,433,414
7103	SURVIVORS	2,422,242	0	3,433,414	3,433,414
71031	SURVIVORS	2,422,242	0	3,433,414	3,433,414

011200400100	KOGI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	180,345,073	0	191,374,669	191,374,669
0310012300070 0 - Poverty Alleviation - General	PROCUREMENT OF 2 CARS USING CAR LOANS DISTRIBUTION TO STATE GOVERNMENT STAFF	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	43,000,000	0	43,000,000	43,000,000
0610012300120 0 - Housing and Urban Development - General	CONSTRUCTION OF NEW OFFICE BLOCKS FOR ASSEMBLY SERVICE COMMISSION (SECRETARIAT)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	50,212,139	0	54,540,206	54,540,206



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1110012300100 0 - Information Communication and Technology - General	COMPUTERIZATION/ INSTALLATION OF INTERNET SERVICES IN ALL THE OFFICES OF ASSEMBLY SERVICE COMMISSION	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	2,804,867	0	2,804,867	2,804,867
1310012300360 0 - Reform of Government and Governance - General	PURCHASE OF 7 VEHICLES FOR HON. COMMISSIONERS, COMMISSION CHAIRMAN AND SECRETARY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	70,000,000	0	77,000,000	77,000,000
1310012300380 0 - Reform of Government and Governance - General	PROVISION OF OFFICE EQUIPMENT (TABLES, CHAIRS, REFRIGIRATOR,AIR CONDITIONAL ETC) FOR HON. COMMISSIONER, CHAIRMAN AND THE SECRETARY	23010140 - PURCHASE OF OFFICE EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	5,000,000	0	9,029,596	9,029,596
1410012300030 0 - Power - General	PURCHASE OF A GENERATING SET PLUS INSTALLATION (250KVA MIKAINO)	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	12231200 - LOKOJA	9,328,067	0	5,000,000	5,000,000



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012300100100	MINISTRY OF INFORMATION AND COMMUNICATION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	300,000	15,000,000	15,000,000	15,000,000
12	INDEPENDENT REVENUE	300,000	15,000,000	15,000,000	15,000,000
1202	NON-TAX REVENUE	300,000	15,000,000	15,000,000	15,000,000
120207	EARNINGS -GENERAL	300,000	15,000,000	15,000,000	15,000,000
12020756	EARNING FROM PRINTING SERVICES	300,000	15,000,000	15,000,000	15,000,000
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	3,386,500,995	1,992,382,159.82	3,409,485,858	3,409,485,858
21	PERSONNEL COST	162,401,306	122,287,116.82	191,439,911	191,439,911
2101	SALARY	162,401,306	122,287,116.82	191,439,911	191,439,911
210101	SALARIES AND WAGES	162,401,306	122,287,116.82	191,439,911	191,439,911
21010101	SALARY	162,401,306	122,287,116.82	191,439,911	191,439,911
22	OTHER RECURRENT COSTS	2,512,569,689	1,870,095,043	2,462,999,966	2,462,999,966
2202	OVERHEAD COST	2,512,069,689	1,870,095,043	2,462,999,966	2,462,999,966
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000	4,064,500	10,000,000	10,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	5,000,000	4,064,500	10,000,000	10,000,000
220202	UTILITIES - GENERAL	35,500,000	25,500,000	55,267,000	55,267,000
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	25,500,000	25,500,000	35,267,000	35,267,000
22020212	HOSTING OF DIGITAL LIBRARY EXPENSE	10,000,000	0	20,000,000	20,000,000
220203	MATERIALS & SUPPLIES - GENERAL	28,050,000	6,200,800	61,336,721	61,336,721
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	4,300,000	3,226,000	34,300,000	34,300,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	50,000	0	500,000	500,000
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	200,000	0	1,000,000	1,000,000
22020323	OFFICE AND GENERAL EXPENSES	18,500,000	2,974,800	20,536,721	20,536,721
22020347	CONTENT MANAGEMENT AND SITE MAINTENANCE	5,000,000	0	5,000,000	5,000,000



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220204	MAINTENANCE SERVICES - GENERAL	24,300,000	5,148,800	175,734,131	175,734,131
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,800,000	1,367,500	3,000,000	3,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	20,000,000	3,781,300	20,000,000	20,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,000,000	0	1,000,000	1,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	500,000	0	500,000	500,000
22020447	KOGI STATE REBRANDING CAMPAIGN (BRANDING OF INFRASTRUCTURE AND EVENTS)	0	0	151,234,131	151,234,131
220205	TRAINING - GENERAL	10,500,000	3,144,000	10,500,000	10,500,000
22020501	LOCAL TRAINING	10,500,000	3,144,000	10,500,000	10,500,000
220206	OTHER SERVICES - GENERAL	5,000,000	0	5,000,000	5,000,000
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	5,000,000	0	5,000,000	5,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	250,000,000	140,000,000	250,000,000	250,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	250,000,000	140,000,000	250,000,000	250,000,000
220208	FUEL & LUBRICANTS - GENERAL	3,000,000	150,000	3,000,000	3,000,000
22020801	MOTOR VEHICLE FUEL COST	2,000,000	150,000	2,000,000	2,000,000
22020803	PLANTS/ GENERATOR FUEL COST	1,000,000	0	1,000,000	1,000,000
220209	FINANCIAL CHARGES - GENERAL	100,000	0	500,000	500,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,000	0	500,000	500,000
220210	MISCELLANEOUS EXPENSES GENERAL	2,150,619,689	1,685,886,943	1,891,662,114	1,891,662,114
22021002	PUBLICITY & ADVERTISEMENTS	2,074,222,889	1,669,653,743	1,801,202,354	1,801,202,354
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	37,482,500	0	51,305,460	51,305,460
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	0	500,000	500,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	14,160,000	5,868,200	14,000,000	14,000,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	24,254,300	10,365,000	24,654,300	24,654,300
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	500,000	0	0	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	500,000	0	0	0
22080109	FINANCIAL ASSISTANCE TO NIGERIA LEGION -EX SERVICEMEN	500,000	0	0	0
23	CAPITAL EXPENDITURE	711,530,000	0	755,045,981	755,045,981
2301	FIXED ASSETS PURCHASED	100,000,000	0	155,243,631	155,243,631



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



230101	PURCHASE OF FIXED ASSETS - GENERAL	100,000,000	0	155,243,631	155,243,631
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	25,000,000	0	44,397,420	44,397,420
23010141	PURCHASE OF OFFICE TOOLS /MATERIALS	15,000,000	0	35,846,211	35,846,211
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	0	0	5,000,000	5,000,000
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	60,000,000	0	70,000,000	70,000,000
2302	CONSTRUCTION / PROVISION	611,530,000	0	599,802,350	599,802,350
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	611,530,000	0	599,802,350	599,802,350
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,530,000	0	10,530,000	10,530,000
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	601,000,000	0	589,272,350	589,272,350
012300100100	MINISTRY OF INFORMATION AND COMMUNICATION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
708	RECREATION, CULTURE AND RELIGION	3,386,500,995	1,992,382,160	3,409,485,858	3,409,485,858
7083	BROADCASTING AND PUBLISHING SERVICES	3,386,500,995	1,992,382,160	3,409,485,858	3,409,485,858
70831	BROADCASTING AND PUBLISHING SERVICES	3,386,500,995	1,992,382,160	3,409,485,858	3,409,485,858

012300100100	MINISTRY OF INFORMATION AND COMMUNICATION							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	711,530,000	0	755,045,981	755,045,981
0210012300070 0 - Societal Re-orientation - General	PURCHASE OF NEW 5KVA TRANSMITTERS FOR OKENE	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	12231200 - LOKOJA	0	0	5,000,000	5,000,000
0210012300070 0 - Societal Re-orientation - General	ESTABLISHING A COMPREHENSIVE ARTS STUDIO, EQUIPPED WITH GRAPHIC ARTS, TEXTILE, CERAMIC, SCULPTURE, AND PAINTING EQUIPMENT TO	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	0	0	15,846,211	15,846,211



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	FACILITATE DIVERSE CREATIVE PROJECT AND ARTISITC EXPRESSION							
0210012300080 0 - Societal Re-orientation - General	PURCHASE OF ONE CORD MACHINE FOR GOVERNMENT PRINTING PRESS AT LOKOJA	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70831 - BROADCASTING AND PUBLISHING SERVICES	12231200 - LOKOJA	25,000,000	0	44,397,420	44,397,420
0210012300090 0 - Societal Re-orientation - General	ESTABLISHMENT OF A STATE- OWNED TELEVISION STATION AT LOKOJA	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	500,000,000	0	490,000,000	490,000,000
0210012300100 0 - Societal Re-orientation - General	DEVELOPMENT OF A ZERO PAPER ARCHIVES SYSTEMS FOR DIGITAL RECORDS MANAGEMENT	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	11,000,000	0	28,789,000	28,789,000
1110012300110 0 - Information Communication and Technology - General	ESTABLISHMENT OF ICT INFRASTRUCTURE/ CENTRE	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	20,000,000	0	0	0
1110012300120 0 - Information Communication and Technology - General	DIGITALIZATION/ COMPUTERIZATION OF RADIO SERVICES	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	60,000,000	0	60,483,350	60,483,350
1110012400010 0 - Information Communication and Technology - General	NUT.5.SBCC. ERECTION OF BILLBOARDS TO RAISE AWARENESS ON NUTRITION ACROSS THE STATES/ LGAS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70831 - BROADCASTING AND PUBLISHING SERVICES	12231200 - LOKOJA	10,530,000	0	10,530,000	10,530,000
1110012400100 0 - Information Communication and Technology - General	PROCUREMENT OF MODERN BROADCASTING EQUIPMENT FOR RADIO KOGI	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	40,000,000	0	40,000,000	40,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



1110012400110 0 - Information Communication and Technology - General	PROCUREMENT OF (3NOS DESKTOP COMPUTERS, 3NOS GRAPHIC EQUALISZERS ,1DIGITAL STL RECEIVER) FOR BROADCASTING AND COMMUNICATON RODIO STATE AT EGBE,OCHAJA AND OKENEBGA	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	20,000,000	0	30,000,000	30,000,000
1110012400120 0 - Information Communication and Technology - General	PROCUREMENT OF MODERN EQUIPENT AND OFFICE FURNITURE FOR GRAPHIC NEWSPAPER	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	15,000,000	0	20,000,000	20,000,000
1110012400130 0 - Information Communication and Technology - General	ESTABLISHMENT OF E- LIBRARY AND RESOURCE CENTER FOR GRAPHIC NEWSPAPER	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70831 - BROADCASTING AND PUBLISHING SERVICES	12242200 - STATE WIDE	10,000,000	0	10,000,000	10,000,000



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012300300100	KOGI STATE BROADCASTING CORPORATION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
<u>1</u>	<u>Revenue</u>	<u>3,358,000</u>	<u>15,000,000</u>	<u>15,000,000</u>	<u>15,000,000</u>
12	INDEPENDENT REVENUE	3,358,000	15,000,000	15,000,000	15,000,000
1202	NON-TAX REVENUE	3,358,000	15,000,000	15,000,000	15,000,000
120204	FEES - GENERAL	3,358,000	15,000,000	15,000,000	15,000,000
12020428	ADMINISTRATIVE CHARGES	3,358,000	0	0	0
12020471	RADIO ADVERTISEMENT FEE	0	15,000,000	15,000,000	15,000,000
012300300100	KOGI STATE BROADCASTING CORPORATION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>434,693,190</u>	<u>229,953,062.63</u>	<u>497,684,065</u>	<u>497,684,065</u>
21	PERSONNEL COST	218,464,512	176,204,403.91	257,655,387	257,655,387
2101	SALARY	218,464,512	176,204,403.91	257,655,387	257,655,387
210101	SALARIES AND WAGES	218,464,512	176,204,403.91	257,655,387	257,655,387
21010101	SALARY	218,464,512	176,204,403.91	257,655,387	257,655,387
22	OTHER RECURRENT COSTS	216,228,678	53,748,658.72	240,028,678	240,028,678
2202	OVERHEAD COST	216,228,678	53,748,658.72	240,028,678	240,028,678
220201	TRAVEL & TRANSPORT - GENERAL	7,000,000	4,191,000	8,000,000	8,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	7,000,000	4,191,000	8,000,000	8,000,000
220202	UTILITIES - GENERAL	26,500,000	0	27,000,000	27,000,000
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	26,000,000	0	26,000,000	26,000,000
22020205	TELEPHONE CHARGES	500,000	0	1,000,000	1,000,000
220203	MATERIALS & SUPPLIES - GENERAL	12,350,000	3,249,800	15,550,000	15,550,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	474,600	6,000,000	6,000,000
22020323	OFFICE AND GENERAL EXPENSES	5,000,000	2,131,500	6,000,000	6,000,000
22020324	RECORDING MATERIALS/ CDS FOR TRANSMITTING INFORMATION	2,000,000	643,700	3,000,000	3,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	350,000	0	550,000	550,000
220204	MAINTENANCE SERVICES - GENERAL	43,500,000	6,801,570	53,500,000	53,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	7,000,000	2,775,000	8,000,000	8,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	20,000,000	1,167,000	25,000,000	25,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000	897,000	2,000,000	2,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	7,000,000	908,300	8,000,000	8,000,000
22020419	AERIAL FIELD MAINTENANCE	1,500,000	0	2,500,000	2,500,000
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	7,000,000	1,054,270	8,000,000	8,000,000
220205	TRAINING - GENERAL	2,878,678	290,000	3,878,678	3,878,678
22020501	LOCAL TRAINING	2,878,678	290,000	3,878,678	3,878,678
220206	OTHER SERVICES - GENERAL	1,000,000	17,000	2,000,000	2,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	1,000,000	17,000	2,000,000	2,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	0	3,000,000	3,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,000,000	0	3,000,000	3,000,000
220208	FUEL & LUBRICANTS - GENERAL	102,000,000	35,073,250	105,000,000	105,000,000
22020801	MOTOR VEHICLE FUEL COST	6,000,000	4,847,000	7,000,000	7,000,000
22020803	PLANTS/ GENERATOR FUEL COST	90,000,000	27,395,250	91,000,000	91,000,000
22020806	DIESEL EXPENSES	6,000,000	2,831,000	7,000,000	7,000,000
220209	FINANCIAL CHARGES - GENERAL	500,000	5,191.25	1,000,000	1,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	5,191.25	1,000,000	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	18,500,000	4,120,847.47	21,100,000	21,100,000
22021001	REFRESHMENT & MEALS	10,000,000	3,968,847.47	10,500,000	10,500,000
22021002	PUBLICITY & ADVERTISEMENTS	1,500,000	0	2,000,000	2,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	3,000,000	0	4,000,000	4,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	0	0	100,000	100,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	4,000,000	152,000	4,500,000	4,500,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



012300300100	KOGI STATE BROADCASTING CORPORATION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
708	RECREATION, CULTURE AND RELIGION	434,693,190	229,953,063	497,684,065	497,684,065
7083	BROADCASTING AND PUBLISHING SERVICES	434,693,190	229,953,063	497,684,065	497,684,065
70831	BROADCASTING AND PUBLISHING SERVICES	434,693,190	229,953,063	497,684,065	497,684,065



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



012301300100	KOGI STATE NEWSPAPER CORPORATION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	1,059,180	3,000,000	3,000,000	3,000,000
12	INDEPENDENT REVENUE	1,059,180	3,000,000	3,000,000	3,000,000
1202	NON-TAX REVENUE	1,059,180	3,000,000	3,000,000	3,000,000
120204	FEES - GENERAL	659,000	1,300,000	1,300,000	1,300,000
12020428	ADMINISTRATIVE CHARGES	659,000	0	500,000	500,000
12020477	TELEVISION ADVERTISEMENT FEE	0	1,300,000	800,000	800,000
120206	SALES - GENERAL	400,180	1,700,000	1,700,000	1,700,000
12020635	SALES OF GRAPHICS NEWSPAPER	400,180	1,700,000	1,700,000	1,700,000
012301300100	KOGI STATE NEWSPAPER CORPORATION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	282,347,652	76,541,833.95	291,349,452	291,349,452
21	PERSONNEL COST	263,469,024	71,261,833.95	263,469,024	263,469,024
2101	SALARY	263,469,024	71,261,833.95	263,469,024	263,469,024
210101	SALARIES AND WAGES	263,469,024	71,261,833.95	263,469,024	263,469,024
21010101	SALARY	98,002,839	71,261,833.95	98,002,839	98,002,839
21010104	AUXILLARY STAFF	165,466,185	0	165,466,185	165,466,185
22	OTHER RECURRENT COSTS	18,878,628	5,280,000	27,880,428	27,880,428
2202	OVERHEAD COST	18,878,628	5,280,000	27,880,428	27,880,428
220201	TRAVEL & TRANSPORT - GENERAL	582,479	40,000	582,479	582,479
22020102	TRAVEL AND TRANSPORT - OTHERS	582,479	40,000	582,479	582,479
220202	UTILITIES - GENERAL	15,200	0	15,200	15,200
22020205	TELEPHONE CHARGES	15,200	0	15,200	15,200
220203	MATERIALS & SUPPLIES - GENERAL	1,297,500	530,000	1,297,500	1,297,500
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	519,000	370,000	519,000	519,000
22020323	OFFICE AND GENERAL EXPENSES	778,500	160,000	778,500	778,500
220204	MAINTENANCE SERVICES - GENERAL	2,192,000	675,000	2,192,000	2,192,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	483,000	210,000	483,000	483,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,190,000	150,000	1,190,000	1,190,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	519,000	315,000	519,000	519,000
220208	FUEL & LUBRICANTS - GENERAL	2,483,849	645,000	2,483,849	2,483,849
22020803	PLANTS/ GENERATOR FUEL COST	2,483,849	645,000	2,483,849	2,483,849
220210	MISCELLANEOUS EXPENSES GENERAL	12,307,600	3,390,000	21,309,400	21,309,400
22021001	REFRESHMENT & MEALS	201,800	190,000	1,101,800	1,101,800
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	12,105,800	3,200,000	20,207,600	20,207,600
012301300100	KOGI STATE NEWSPAPER CORPORATION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
708	RECREATION, CULTURE AND RELIGION	282,347,652	76,541,834	291,349,452	291,349,452
7083	BROADCASTING AND PUBLISHING SERVICES	282,347,652	76,541,834	291,349,452	291,349,452
70831	BROADCASTING AND PUBLISHING SERVICES	282,347,652	76,541,834	291,349,452	291,349,452



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	1,140,620	0	999,999,999	999,999,999
12	INDEPENDENT REVENUE	1,140,620	0	999,999,999	999,999,999
1202	NON-TAX REVENUE	1,140,620	0	999,999,999	999,999,999
120201	LICENCES - GENERAL	1,140,620	0	999,999,999	999,999,999
12020155	ANNUAL REGISTRATION ON ADVERTISING ON WRITING ON WALL/ CANOPY /ROOFTOP	0	0	1,875,000	1,875,000
12020156	ANNUAL REGISTRATION ON ADVERTISEMENT TAX RATE PER FACE FREE STANDING	0	0	150,174,999	150,174,999
12020157	PERMIT WALL DRAPES ADVERTISEMENT	0	0	73,200,000	73,200,000
12020158	PROJECTING SIGNS PER FACE	0	0	1,250,000	1,250,000
12020159	CONSTRUCTION SIGN	0	0	16,000,000	16,000,000
12020160	VEHICLE BRANDING PERMIT	0	0	76,500,000	76,500,000
12020161	SPECIAL ADVERTISEMENT RATE/ SECOND PARTY SIGNAGE	1,140,620	0	155,000,000	155,000,000
12020162	OTHER SPECIAL ADVERTISEMENT STRUCTURES	0	0	14,000,000	14,000,000
12020163	POLITICAL CAMPAIGN POSTER RATES	0	0	100,000,000	100,000,000
12020164	REGISTRATION/ RENEWAL FOR SECOND PARTY SIGNAGE	0	0	412,000,000	412,000,000
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	0	0	211,747,400	211,747,400
21	PERSONNEL COST	0	0	51,900	51,900
2101	SALARY	0	0	51,900	51,900
210101	SALARIES AND WAGES	0	0	51,900	51,900
21010104	AUXILLARY STAFF	0	0	51,900	51,900
22	OTHER RECURRENT COSTS	0	0	211,695,500	211,695,500
2202	OVERHEAD COST	0	0	211,695,500	211,695,500
220201	TRAVEL & TRANSPORT - GENERAL	0	0	10,000,000	10,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	0	0	10,000,000	10,000,000



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220202	UTILITIES - GENERAL	0	0	10,000,000	10,000,000
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	0	0	10,000,000	10,000,000
220203	MATERIALS & SUPPLIES - GENERAL	0	0	6,515,500	6,515,500
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	0	0	2,650,000	2,650,000
22020323	OFFICE AND GENERAL EXPENSES	0	0	3,865,500	3,865,500
220204	MAINTENANCE SERVICES - GENERAL	0	0	21,850,000	21,850,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	0	0	21,850,000	21,850,000
220205	TRAINING - GENERAL	0	0	12,480,000	12,480,000
22020501	LOCAL TRAINING	0	0	12,480,000	12,480,000
220206	OTHER SERVICES - GENERAL	0	0	28,000,000	28,000,000
22020602	OFFICE RENT	0	0	28,000,000	28,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	0	0	122,850,000	122,850,000
22021001	REFRESHMENT & MEALS	0	0	2,700,000	2,700,000
22021002	PUBLICITY & ADVERTISEMENTS	0	0	7,650,000	7,650,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	0	0	112,500,000	112,500,000
012301400100	KOGI STATE SIGNAGE AND ADVERTISEMENT AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
708	RECREATION, CULTURE AND RELIGION	0	0	211,747,400	211,747,400
7083	BROADCASTING AND PUBLISHING SERVICES	0	0	211,747,400	211,747,400
70831	BROADCASTING AND PUBLISHING SERVICES	0	0	211,747,400	211,747,400



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	365,600	13,937,500	20,773,900	20,773,900
12	INDEPENDENT REVENUE	365,600	990,000	773,900	773,900
1202	NON-TAX REVENUE	365,600	990,000	773,900	773,900
120204	FEES - GENERAL	0	150,000	150,000	150,000
12020433	EXAMINATION FEES	0	150,000	150,000	150,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	365,600	840,000	623,900	623,900
12020802	RENTAL CHARGES OF THE SECRETARIAT CONFERENCE HALL	340,000	340,000	480,000	480,000
12020803	RENT FROM SECRETARIAT/ GOVERNMENT OPEN SPACE	25,600	500,000	143,900	143,900
13	AID AND GRANTS	0	12,947,500	20,000,000	20,000,000
1302	GRANTS	0	12,947,500	20,000,000	20,000,000
130201	DOMESTIC GRANTS	0	12,947,500	20,000,000	20,000,000
13020105	CURRENT GRANTS FROM OTHER SOURCES	0	12,947,500	20,000,000	20,000,000
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	3,930,236,684	1,616,848,356.59	9,395,753,358	7,395,753,358
21	PERSONNEL COST	595,548,193	438,403,899.09	1,008,973,737	1,008,973,737
2101	SALARY	480,548,193	425,848,155.09	642,973,737	642,973,737
210101	SALARIES AND WAGES	480,548,193	425,848,155.09	642,973,737	642,973,737
21010101	SALARY	480,548,193	425,848,155.09	642,973,737	642,973,737
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	100,000,000	6,555,744	351,000,000	351,000,000
210201	ALLOWANCES	100,000,000	6,555,744	351,000,000	351,000,000
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	100,000,000	6,555,744	100,000,000	100,000,000
21020108	AUXILIARY STAFF & IT STUDENTS ALLOWANCE	0	0	3,500,000	3,500,000
21020133	VEHICLE MONITIZATION ALLOWANCE	0	0	247,500,000	247,500,000
2103	SOCIAL BENEFITS	15,000,000	6,000,000	15,000,000	15,000,000
210301	SOCIAL BENEFITS	15,000,000	6,000,000	15,000,000	15,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



21030104	SEVERANCE GRATUITY	15,000,000	6,000,000	15,000,000	15,000,000
22	OTHER RECURRENT COSTS	1,566,700,000	877,917,658.50	2,259,700,000	2,259,700,000
2202	OVERHEAD COST	1,416,500,000	760,366,658.50	2,200,500,000	2,200,500,000
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000	20,832,000	25,000,000	25,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	25,000,000	20,832,000	25,000,000	25,000,000
220202	UTILITIES - GENERAL	605,500,000	492,914,138	455,500,000	455,500,000
22020201	INTERNET ACCESS CHARGES	5,000,000	2,914,138	5,000,000	5,000,000
22020204	ELECTRICITY BILL /CHARGES	600,000,000	490,000,000	450,000,000	450,000,000
22020205	TELEPHONE CHARGES	500,000	0	500,000	500,000
220203	MATERIALS & SUPPLIES - GENERAL	110,000,000	65,929,936	115,000,000	115,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	8,000,000	3,753,110	8,000,000	8,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	4,000,000	1,586,701	4,000,000	4,000,000
22020315	PRODUCTION OF STATE GOVERNMENT STAFF IDENTITY CARDS	0	0	5,000,000	5,000,000
22020323	OFFICE AND GENERAL EXPENSES	98,000,000	60,590,125	98,000,000	98,000,000
220204	MAINTENANCE SERVICES - GENERAL	35,500,000	13,649,500	35,500,000	35,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	10,000,000	5,510,700	10,000,000	10,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	8,000,000	4,762,350	8,000,000	8,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,000,000	1,262,100	7,000,000	7,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,000,000	599,500	1,000,000	1,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	8,000,000	1,438,850	8,000,000	8,000,000
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	1,000,000	76,000	1,000,000	1,000,000
22020448	PROPERTY IDENTIFICATION AND ENUMERATION EXPENSES	500,000	0	500,000	500,000
220205	TRAINING - GENERAL	101,000,000	36,179,722.50	901,000,000	901,000,000
22020501	LOCAL TRAINING	101,000,000	36,179,722.50	801,000,000	801,000,000
22020502	INTERNATIONAL TRAINING	0	0	100,000,000	100,000,000
220206	OTHER SERVICES - GENERAL	349,000,000	53,383,200	363,500,000	363,500,000
22020601	SECURITY SERVICES EXPENSES	10,000,000	240,000	10,000,000	10,000,000
22020602	OFFICE RENT	100,000,000	32,498,000	100,000,000	100,000,000



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22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	119,500,000	2,109,700	180,000,000	180,000,000
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	13,500,000	0	13,500,000	13,500,000
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	38,000,000	18,535,500	30,000,000	30,000,000
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	68,000,000	0	30,000,000	30,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000,000	21,455,509.25	50,000,000	50,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	50,000,000	21,455,509.25	50,000,000	50,000,000
220208	FUEL & LUBRICANTS - GENERAL	24,000,000	18,396,250	24,000,000	24,000,000
22020806	DIESEL EXPENSES	12,000,000	7,528,750	12,000,000	12,000,000
22020807	FUEL EXPENSES	12,000,000	10,867,500	12,000,000	12,000,000
220209	FINANCIAL CHARGES - GENERAL	15,000,000	0	15,000,000	15,000,000
22020902	INSURANCE PREMIUM	15,000,000	0	15,000,000	15,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	101,500,000	37,626,402.75	216,000,000	216,000,000
22021001	REFRESHMENT & MEALS	40,000,000	9,060,800	40,000,000	40,000,000
22021002	PUBLICITY & ADVERTISEMENTS	2,000,000	860,000	5,000,000	5,000,000
22021003	CELEBRATION/ REMEMBRANCE DAY	0	0	150,000,000	150,000,000
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	25,000,000	0	10,000,000	10,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,000,000	152,000	500,000	500,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	33,000,000	27,553,602.75	10,000,000	10,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	500,000	0	500,000	500,000
2203	LOANS AND ADVANCES	200,000	0	200,000	200,000
220301	STAFF LOANS & ADVANCES	200,000	0	200,000	200,000
22030101	MOTOR VEHICLE/ BICYCLE ADVANCE	200,000	0	200,000	200,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	150,000,000	117,551,000	59,000,000	59,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	150,000,000	117,551,000	59,000,000	59,000,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	150,000,000	117,551,000	59,000,000	59,000,000
23	CAPITAL EXPENDITURE	1,767,988,491	300,526,799	6,127,079,621	4,127,079,621



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2301	FIXED ASSETS PURCHASED	1,094,988,491	241,530,050	5,656,079,621	3,656,079,621
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,094,988,491	241,530,050	5,656,079,621	3,656,079,621
23010105	PURCHASE OF MOTOR VEHICLES	550,000,000	237,015,000	5,050,000,000	3,050,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	15,000,000	2,576,250	15,000,000	15,000,000
23010113	PURCHASE OF COMPUTERS	10,000,000	0	50,000,000	50,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	2,408,870	0	5,000,000	5,000,000
23010140	PURCHASE OF OFFICE EQUIPMENT	50,000,000	0	50,000,000	50,000,000
23010141	PURCHASE OF OFFICE TOOLS /MATERIALS	11,500,000	1,492,000	10,000,000	10,000,000
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	51,079,621	446,800	51,079,621	51,079,621
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	405,000,000	0	425,000,000	425,000,000
2302	CONSTRUCTION / PROVISION	10,000,000	0	100,000,000	100,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	10,000,000	0	100,000,000	100,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000	0	100,000,000	100,000,000
2303	REHABILITATION / REPAIRS	561,000,000	0	361,000,000	361,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	561,000,000	0	361,000,000	361,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	561,000,000	0	361,000,000	361,000,000
2305	OTHER CAPITAL PROJECTS	102,000,000	58,996,749	10,000,000	10,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	102,000,000	58,996,749	10,000,000	10,000,000
23050101	RESEARCH AND DEVELOPMENT	100,000,000	58,996,749	0	0
23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000	0	10,000,000	10,000,000
012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	3,930,236,684	1,616,848,357	9,395,753,358	7,395,753,358
7013	GENERAL SERVICES	3,930,236,684	1,616,848,357	9,395,753,358	7,395,753,358
70131	GENERAL PERSONNEL SERVICES	3,930,236,684	1,616,848,357	9,395,753,358	7,395,753,358

012500100100	OFFICE OF THE HEAD OF CIVIL SERVICE								



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	1,767,988,491	300,526,799	6,127,079,621	4,127,079,621
0610012300150 0 - Housing and Urban Development - General	RENOVATION OF STATE SECRETARIAT PHASE I CONFERENCE HALL	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	11,000,000	0	11,000,000	11,000,000
1110012300180 0 - Information Communication and Technology - General	PROCUREMENT AND INSTALLATION OF ADDITIONAL PRIVATE AUTOMATIC BRANCH EXCHANGE SYSTEM (PABX INTERCOM) IN THE SECRETARIAT	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	5,000,000	0	25,000,000	25,000,000
1110012300190 0 - Information Communication and Technology - General	DEVELOPMENT OF NOMINAL ROLL INTEGRATED MANAGEMENT SYSTEM (STATE AND LOCAL GOVERNMENT)	23050102 - COMPUTER SOFTWARE ACQUISITION	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	2,000,000	0	10,000,000	10,000,000
1110012400090 0 - Information Communication and Technology - General	PURCHASE OF 50 NO. HP LAPTOPS AND 20 NO. HP DESKTOP COMPUTER SETS	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	10,000,000	0	50,000,000	50,000,000
1310012300390 0 - Reform of Government and Governance - General	PURCHASE OF VEHICLES FOR CIVIL SERVANTS USING VEHICLE LOANS	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	50,000,000	0	50,000,000	50,000,000
1310012300400 0 - Reform of Government and Governance - General	PURCHASE OF 60 NO. VEHICLES FOR MINISTRIES AND DEPARTMENTS	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	500,000,000	237,015,000	5,000,000,000	3,000,000,000
1310012300410 0 - Reform of Government and Governance - General	PRODUCTION OF 500 NO. STAFF ATTENDANCE REGISTER	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	10,000,000	0	10,000,000	10,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



1310012300430 0 - Reform of Government and Governance - General	LOCAL AND INTERNATIONAL TRAINING FOR CIVIL SERVANTS AND POLITICAL OFFICE HOLDERS.	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	100,000,000	58,996,749	0	0
1310012300450 0 - Reform of Government and Governance - General	RENOVATION OF PHASE 1 STATE SECRETARIAT COMPLEX	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	500,000,000	0	300,000,000	300,000,000
1310012300460 0 - Reform of Government and Governance - General	PROCUREMENT OF STAFF ID CARD PRINTER (ANY OF EVOLIS PRIMACY 2 OR MAGICARD 300 OR FARGO DTC1250e PRODUCTS)	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	2,408,870	0	5,000,000	5,000,000
1310012300480 0 - Reform of Government and Governance - General	CONSTRUCTION OF HUMAN RESOURCES MANAGEMENT CENTRE(SDC).	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12242200 - STATE WIDE	10,000,000	0	100,000,000	100,000,000
1310012300490 0 - Reform of Government and Governance - General	PROCUREMENT OF OFFICE EQUIPMENT(8 NO LASERJET PRINTERS, 5 SCANNERS, 5 NO. PHOTOCOPIERS)	23010140 - PURCHASE OF OFFICE EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	50,000,000	0	50,000,000	50,000,000
1310012300500 0 - Reform of Government and Governance - General	PROCUREMENT OF FURNITURE AND FITTINGS INCLUDING 10NOs AIR CONDITIONER, A PROJECTOR, 5 NO. CEILING FANS, 10 NO. STANDING FANS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	15,000,000	2,576,250	15,000,000	15,000,000
1310012400110 0 - Reform of Government and Governance - General	RENOVATION OF THE OFFICE OF THE HEAD OF CIVIL SERVICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	50,000,000	0	50,000,000	50,000,000
1310012400120 0 - Reform of Government and Governance - General	PRODUCTION OF STATE GOVERNMENT STAFF IDENTITY CARDS	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	1,500,000	1,492,000	0	0



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



1310012500030 0 - Reform of Government and Governance - General	PURCHASE OF ICT EQUIPMENT(WEBSITE DEVELOPMENT, ONE SERVER, USB FLASH DISC, 3 EXTERNAL HARD DRIVES, ANT-VIRUS SOFTWARE AND OTHERS ACCESSORIES)	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	400,000,000	0	400,000,000	400,000,000
1310012500040 0 - Reform of Government and Governance - General	PROVISION OF SOLAR SYSTEM IN THE OFFICE OF THE HEAD OF CIVIL SERVICE	23010144 - PURCHASE OF POWER INSTALLATION EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	50,000,000	0	50,000,000	50,000,000
1310012500050 0 - Reform of Government and Governance - General	PURCHASE OF ELECTRICAL EQUIPMENT/INSTALLATION (100 NO. METERS, CABLE WIRES, EXTENSION WIRES AND OTHERS)	23010144 - PURCHASE OF POWER INSTALLATION EQUIPMENT	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	1,079,621	446,800	1,079,621	1,079,621



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



014000100100	OFFICE OF THE STATE AUDITOR-GENERAL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	59,617,895	99,939,152.02	120,410,000	120,410,000
12	INDEPENDENT REVENUE	1,020,000	770,000	410,000	410,000
1202	NON-TAX REVENUE	1,020,000	770,000	410,000	410,000
120201	LICENCES - GENERAL	1,020,000	770,000	410,000	410,000
12020144	REGISTRATION/ RENEWAL FEES OF ACCOUNTING AND AUDITING FIRMS	1,020,000	770,000	410,000	410,000
13	AID AND GRANTS	58,597,895	99,169,152.02	120,000,000	120,000,000
1302	GRANTS	58,597,895	99,169,152.02	120,000,000	120,000,000
130201	DOMESTIC GRANTS	58,597,895	99,169,152.02	120,000,000	120,000,000
13020105	CURRENT GRANTS FROM OTHER SOURCES	58,597,895	99,169,152.02	120,000,000	120,000,000
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	1,723,568,972	1,418,347,776.26	1,621,961,077	1,621,961,077
21	PERSONNEL COST	301,366,972	196,175,574.48	301,366,972	301,366,972
2101	SALARY	301,366,972	196,175,574.48	301,366,972	301,366,972
210101	SALARIES AND WAGES	301,366,972	196,175,574.48	301,366,972	301,366,972
21010101	SALARY	301,366,972	196,175,574.48	301,366,972	301,366,972
22	OTHER RECURRENT COSTS	1,422,202,000	1,222,172,201.78	1,320,594,105	1,320,594,105
2202	OVERHEAD COST	1,422,202,000	1,222,172,201.78	1,320,594,105	1,320,594,105
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000	1,451,000	2,000,000	2,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	1,500,000	1,451,000	2,000,000	2,000,000
220202	UTILITIES - GENERAL	1,000,000	983,250	2,500,000	2,500,000
22020201	INTERNET ACCESS CHARGES	1,000,000	983,250	2,500,000	2,500,000
220203	MATERIALS & SUPPLIES - GENERAL	7,784,210	2,911,900	7,774,800	7,774,800
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,996	2,774,100	5,000,996	5,000,996



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	83,214	48,000	73,804	73,804
22020323	OFFICE AND GENERAL EXPENSES	2,700,000	89,800	2,700,000	2,700,000
220204	MAINTENANCE SERVICES - GENERAL	55,200,000	15,421,250	54,700,000	54,700,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	4,500,000	1,344,750	4,000,000	4,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	50,000,000	13,856,500	50,000,000	50,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	700,000	220,000	700,000	700,000
220205	TRAINING - GENERAL	83,000,000	68,662,325	91,200,000	91,200,000
22020501	LOCAL TRAINING	1,000,000	540,000	1,200,000	1,200,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	82,000,000	68,122,325	90,000,000	90,000,000
220208	FUEL & LUBRICANTS - GENERAL	4,000,000	894,810	4,000,000	4,000,000
22020801	MOTOR VEHICLE FUEL COST	1,500,000	308,810	1,500,000	1,500,000
22020803	PLANTS/ GENERATOR FUEL COST	2,500,000	586,000	2,500,000	2,500,000
220209	FINANCIAL CHARGES - GENERAL	100,000	33,466.78	100,000	100,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,000	33,466.78	100,000	100,000
220210	MISCELLANEOUS EXPENSES GENERAL	1,269,617,790	1,131,814,200	1,158,319,305	1,158,319,305
22021001	REFRESHMENT & MEALS	69,152,000	6,910,000	8,000,000	8,000,000
22021002	PUBLICITY & ADVERTISEMENTS	70,000	43,500	80,000	80,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	100,162,295	96,432,000	50,000,000	50,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	233,495	0	239,305	239,305
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	1,000,000,000	952,037,600	1,000,000,000	1,000,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	100,000,000	76,391,100	100,000,000	100,000,000
014000100100	OFFICE OF THE STATE AUDITOR-GENERAL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	1,723,568,972	1,418,347,776	1,621,961,077	1,621,961,077
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,723,568,972	1,418,347,776	1,621,961,077	1,621,961,077
70112	FINANCIAL AND FISCAL AFFAIRS	1,723,568,972	1,418,347,776	1,621,961,077	1,621,961,077



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS





KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	636,315,375	1,263,294,855	1,082,000,000	1,082,000,000
12	INDEPENDENT REVENUE	600,000	1,000,000	1,500,000	1,500,000
1202	NON-TAX REVENUE	600,000	1,000,000	1,500,000	1,500,000
120201	LICENCES - GENERAL	600,000	1,000,000	1,500,000	1,500,000
12020144	REGISTRATION/ RENEWAL FEES OF ACCOUNTING AND AUDITING FIRMS	600,000	1,000,000	1,500,000	1,500,000
13	AID AND GRANTS	635,715,375	1,262,294,855	1,080,500,000	1,080,500,000
1302	GRANTS	635,715,375	1,262,294,855	1,080,500,000	1,080,500,000
130201	DOMESTIC GRANTS	635,715,375	1,262,294,855	1,080,500,000	1,080,500,000
13020103	CURRENT GRANTS FROM LGAS	635,715,375	1,262,294,855	1,080,500,000	1,080,500,000
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	1,874,514,443	1,240,049,903.79	1,518,354,477	1,518,354,477
21	PERSONNEL COST	152,495,865	83,396,421.49	280,974,477	280,974,477
2101	SALARY	152,495,865	83,396,421.49	280,974,477	280,974,477
210101	SALARIES AND WAGES	152,495,865	83,396,421.49	280,974,477	280,974,477
21010101	SALARY	152,495,865	83,396,421.49	280,974,477	280,974,477
22	OTHER RECURRENT COSTS	1,702,018,578	1,156,653,482.30	1,017,380,000	1,017,380,000
2202	OVERHEAD COST	1,702,018,578	1,156,653,482.30	1,017,380,000	1,017,380,000
220201	TRAVEL & TRANSPORT - GENERAL	60,000,000	17,347,000	90,000,000	90,000,000
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	20,000,000	3,000,000	30,000,000	30,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	40,000,000	14,347,000	60,000,000	60,000,000
220202	UTILITIES - GENERAL	4,000,000	2,725,000	6,000,000	6,000,000
22020201	INTERNET ACCESS CHARGES	1,000,000	331,000	2,000,000	2,000,000
22020205	TELEPHONE CHARGES	3,000,000	2,394,000	4,000,000	4,000,000
220203	MATERIALS & SUPPLIES - GENERAL	23,936,375	3,808,000	41,080,000	41,080,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	15,000,000	3,808,000	30,000,000	30,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	40,396	0	50,000	50,000
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	24,479	0	30,000	30,000
22020323	OFFICE AND GENERAL EXPENSES	5,300,000	0	10,500,000	10,500,000
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	3,571,500	0	500,000	500,000
220204	MAINTENANCE SERVICES - GENERAL	44,500,000	13,900,500	75,000,000	75,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	20,000,000	10,638,500	30,000,000	30,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	10,000,000	0	20,000,000	20,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000	0	10,000,000	10,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	7,000,000	1,525,000	10,000,000	10,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	2,500,000	1,737,000	5,000,000	5,000,000
220205	TRAINING - GENERAL	110,000,000	99,625,000	120,500,000	120,500,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	110,000,000	99,625,000	120,500,000	120,500,000
220206	OTHER SERVICES - GENERAL	15,000,000	430,000	15,000,000	15,000,000
22020601	SECURITY SERVICES EXPENSES	5,000,000	430,000	5,000,000	5,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	10,000,000	0	10,000,000	10,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,050,000,000	990,013,884.30	500,000,000	500,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	1,050,000,000	990,013,884.30	500,000,000	500,000,000
220208	FUEL & LUBRICANTS - GENERAL	30,000,000	20,767,250	50,000,000	50,000,000
22020801	MOTOR VEHICLE FUEL COST	20,000,000	18,041,250	30,000,000	30,000,000
22020803	PLANTS/ GENERATOR FUEL COST	10,000,000	2,726,000	20,000,000	20,000,000
220209	FINANCIAL CHARGES - GENERAL	3,000,500	621,848	1,000,000	1,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	3,000,500	621,848	1,000,000	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	361,581,703	7,415,000	118,800,000	118,800,000
22021001	REFRESHMENT & MEALS	20,000,000	5,905,000	30,000,000	30,000,000
22021002	PUBLICITY & ADVERTISEMENTS	7,000,000	1,200,000	10,000,000	10,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	2,000,000	0	2,000,000	2,000,000
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	400,000	0	400,000	400,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	400,000	200,000	400,000	400,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	60,000,000	0	60,000,000	60,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	6,000,000	110,000	6,000,000	6,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	265,781,703	0	10,000,000	10,000,000
23	CAPITAL EXPENDITURE	20,000,000	0	220,000,000	220,000,000
2305	OTHER CAPITAL PROJECTS	20,000,000	0	220,000,000	220,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	20,000,000	0	220,000,000	220,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	20,000,000	0	220,000,000	220,000,000
014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	1,874,514,443	1,240,049,904	1,518,354,477	1,518,354,477
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	1,874,514,443	1,240,049,904	1,518,354,477	1,518,354,477
70112	FINANCIAL AND FISCAL AFFAIRS	1,874,514,443	1,240,049,904	1,518,354,477	1,518,354,477

014000200100	OFFICE OF THE LOCAL GOVT. AUDITOR-GENERAL							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	20,000,000	0	220,000,000	220,000,000
1310012300520 0 - Reform of Government and Governance - General	AUTOMATION OF LGA AUDITOR- GENERAL OPERATIONS	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	20,000,000	0	220,000,000	220,000,000



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014000300100	STATE AUDIT SERVICE BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	36,462,406	0	36,462,406	36,462,406
22	OTHER RECURRENT COSTS	36,462,406	0	36,462,406	36,462,406
2202	OVERHEAD COST	36,462,406	0	36,462,406	36,462,406
220201	TRAVEL & TRANSPORT - GENERAL	2,150,000	0	2,150,000	2,150,000
22020102	TRAVEL AND TRANSPORT - OTHERS	2,150,000	0	2,150,000	2,150,000
220202	UTILITIES - GENERAL	600,000	0	600,000	600,000
22020201	INTERNET ACCESS CHARGES	500,000	0	500,000	500,000
22020205	TELEPHONE CHARGES	100,000	0	100,000	100,000
220203	MATERIALS & SUPPLIES - GENERAL	4,200,000	0	4,200,000	4,200,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,000,000	0	1,000,000	1,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	200,000	0	200,000	200,000
22020323	OFFICE AND GENERAL EXPENSES	3,000,000	0	3,000,000	3,000,000
220204	MAINTENANCE SERVICES - GENERAL	7,302,000	0	7,302,000	7,302,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,002,000	0	2,002,000	2,002,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,000,000	0	2,000,000	2,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000	0	2,000,000	2,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,300,000	0	1,300,000	1,300,000
220205	TRAINING - GENERAL	6,000,000	0	6,000,000	6,000,000
22020501	LOCAL TRAINING	3,000,000	0	3,000,000	3,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	3,000,000	0	3,000,000	3,000,000
220208	FUEL & LUBRICANTS - GENERAL	3,200,000	0	3,200,000	3,200,000
22020801	MOTOR VEHICLE FUEL COST	1,500,000	0	1,500,000	1,500,000
22020803	PLANTS/ GENERATOR FUEL COST	1,700,000	0	1,700,000	1,700,000
220209	FINANCIAL CHARGES - GENERAL	100,406	0	100,406	100,406
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,406	0	100,406	100,406
220210	MISCELLANEOUS EXPENSES GENERAL	12,910,000	0	12,910,000	12,910,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22021001	REFRESHMENT & MEALS	3,500,000	0	3,500,000	3,500,000
22021002	PUBLICITY & ADVERTISEMENTS	500,000	0	500,000	500,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	0	1,000,000	1,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	210,000	0	210,000	210,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	5,000,000	0	5,000,000	5,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	700,000	0	700,000	700,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	2,000,000	0	2,000,000	2,000,000
014000300100	STATE AUDIT SERVICE BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	36,462,406	0	36,462,406	36,462,406
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	36,462,406	0	36,462,406	36,462,406
70112	FINANCIAL AND FISCAL AFFAIRS	36,462,406	0	36,462,406	36,462,406



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



014000400100	LOCAL GOVERNMENT AUDIT BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	56,282,500	0	56,282,500	56,282,500
22	OTHER RECURRENT COSTS	56,282,500	0	56,282,500	56,282,500
2202	OVERHEAD COST	51,282,500	0	51,282,500	51,282,500
220201	TRAVEL & TRANSPORT - GENERAL	6,000,000	0	6,000,000	6,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	6,000,000	0	6,000,000	6,000,000
220202	UTILITIES - GENERAL	2,400,000	0	2,400,000	2,400,000
22020201	INTERNET ACCESS CHARGES	1,200,000	0	1,200,000	1,200,000
22020205	TELEPHONE CHARGES	1,200,000	0	1,200,000	1,200,000
220203	MATERIALS & SUPPLIES - GENERAL	1,882,500	0	1,882,500	1,882,500
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,500,000	0	1,500,000	1,500,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	182,500	0	182,500	182,500
22020323	OFFICE AND GENERAL EXPENSES	200,000	0	200,000	200,000
220204	MAINTENANCE SERVICES - GENERAL	15,000,000	0	15,000,000	15,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,000,000	0	3,000,000	3,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,000,000	0	2,000,000	2,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000	0	1,500,000	1,500,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	8,000,000	0	8,000,000	8,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	500,000	0	500,000	500,000
220206	OTHER SERVICES - GENERAL	2,000,000	0	2,000,000	2,000,000
22020601	SECURITY SERVICES EXPENSES	2,000,000	0	2,000,000	2,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	0	2,000,000	2,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,000,000	0	2,000,000	2,000,000
220208	FUEL & LUBRICANTS - GENERAL	3,500,000	0	3,500,000	3,500,000
22020801	MOTOR VEHICLE FUEL COST	2,000,000	0	2,000,000	2,000,000
22020803	PLANTS/ GENERATOR FUEL COST	1,500,000	0	1,500,000	1,500,000
220209	FINANCIAL CHARGES - GENERAL	700,000	0	700,000	700,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	700,000	0	700,000	700,000
220210	MISCELLANEOUS EXPENSES GENERAL	17,800,000	0	17,800,000	17,800,000
22021001	REFRESHMENT & MEALS	5,500,000	0	5,500,000	5,500,000
22021002	PUBLICITY & ADVERTISEMENTS	200,000	0	200,000	200,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	6,000,000	0	6,000,000	6,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	300,000	0	300,000	300,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	3,500,000	0	3,500,000	3,500,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,300,000	0	2,300,000	2,300,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000	0	5,000,000	5,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000	0	5,000,000	5,000,000
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	5,000,000	0	5,000,000	5,000,000
014000400100	LOCAL GOVERNMENT AUDIT BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	56,282,500	0	56,282,500	56,282,500
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	56,282,500	0	56,282,500	56,282,500
70112	FINANCIAL AND FISCAL AFFAIRS	56,282,500	0	56,282,500	56,282,500



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



014700100100	CIVIL SERVICE COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	295,000	1,050,000	5,200,000	5,200,000
12	INDEPENDENT REVENUE	295,000	1,050,000	5,200,000	5,200,000
1202	NON-TAX REVENUE	295,000	1,050,000	5,200,000	5,200,000
120206	SALES - GENERAL	295,000	1,050,000	5,200,000	5,200,000
12020601	SALES OF RECORD OF SERVICE FORM	0	0	500,000	500,000
12020617	SALES OF APPLICATION / EMPLOYMENT FORM	83,000	50,000	500,000	500,000
12020618	SALES OF APPLICATION FOR TRANSFER OF SERVICE FORMS	0	0	500,000	500,000
12020639	SALES OF GAZETTES & CSC ANNUAL REPORTS.	163,000	0	1,700,000	1,700,000
12020642	SALES OF APER & PROMOTION FORMS	49,000	1,000,000	2,000,000	2,000,000
014700100100	CIVIL SERVICE COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	209,743,470	165,955,959.13	217,976,794	217,976,794
21	PERSONNEL COST	71,538,650	71,438,779.13	83,856,197	83,856,197
2101	SALARY	71,538,650	71,438,779.13	83,856,197	83,856,197
210101	SALARIES AND WAGES	71,538,650	71,438,779.13	83,856,197	83,856,197
21010101	SALARY	71,538,650	71,438,779.13	83,856,197	83,856,197
22	OTHER RECURRENT COSTS	122,198,420	94,517,180	87,398,100	87,398,100
2202	OVERHEAD COST	114,502,420	89,521,180	82,398,100	82,398,100
220201	TRAVEL & TRANSPORT - GENERAL	6,565,400	5,684,000	5,000,000	5,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	6,565,400	5,684,000	5,000,000	5,000,000
220202	UTILITIES - GENERAL	3,602,000	2,681,820	1,602,000	1,602,000
22020204	ELECTRICITY BILL /CHARGES	2,500,000	1,981,820	1,500,000	1,500,000
22020205	TELEPHONE CHARGES	1,102,000	700,000	102,000	102,000
220203	MATERIALS & SUPPLIES - GENERAL	71,339,400	52,575,400	26,935,400	26,935,400
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	46,404,000	29,986,000	15,000,000	15,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	11,000,000	10,878,000	5,000,000	5,000,000
22020323	OFFICE AND GENERAL EXPENSES	13,500,000	11,276,000	6,500,000	6,500,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	130,400	130,400	130,400	130,400
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	305,000	305,000	305,000	305,000
220204	MAINTENANCE SERVICES - GENERAL	5,000,000	4,653,840	3,500,000	3,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,500,000	3,280,670	2,500,000	2,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,500,000	1,373,170	1,000,000	1,000,000
220205	TRAINING - GENERAL	2,700,500	2,535,000	26,000,000	26,000,000
22020501	LOCAL TRAINING	100,000	100,000	1,000,000	1,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,600,500	2,435,000	25,000,000	25,000,000
220206	OTHER SERVICES - GENERAL	3,100,000	2,800,000	1,400,000	1,400,000
22020639	CONDUCT OF EXAMS EXPENSES	3,100,000	2,800,000	1,400,000	1,400,000
220210	MISCELLANEOUS EXPENSES GENERAL	22,195,120	18,591,120	17,960,700	17,960,700
22021001	REFRESHMENT & MEALS	8,600,000	8,386,000	5,000,000	5,000,000
22021002	PUBLICITY & ADVERTISEMENTS	240,000	50,000	1,000,000	1,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	0	0	2,000,000	2,000,000
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	3,000,000	0	3,000,000	3,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	10,355,120	10,155,120	6,960,700	6,960,700
2204	GRANTS AND CONTRIBUTIONS GENERAL	7,696,000	4,996,000	5,000,000	5,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	7,696,000	4,996,000	5,000,000	5,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	7,696,000	4,996,000	5,000,000	5,000,000
23	CAPITAL EXPENDITURE	16,006,400	0	46,722,497	46,722,497
2301	FIXED ASSETS PURCHASED	1,722,497	0	1,722,497	1,722,497
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,722,497	0	1,722,497	1,722,497
23010113	PURCHASE OF COMPUTERS	722,497	0	722,497	722,497
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	1,000,000	0	1,000,000	1,000,000
2302	CONSTRUCTION / PROVISION	4,500,000	0	5,000,000	5,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,500,000	0	5,000,000	5,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	500,000	0	1,000,000	1,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



23020125	CONSTRUCTION OF POWER GENERATING PLANTS HOUSE	4,000,000	0	4,000,000	4,000,000
2303	REHABILITATION / REPAIRS	9,783,903	0	40,000,000	40,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	9,783,903	0	40,000,000	40,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	9,783,903	0	40,000,000	40,000,000
014700100100	CIVIL SERVICE COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	209,743,470	165,955,959	217,976,794	217,976,794
7013	GENERAL SERVICES	209,743,470	165,955,959	217,976,794	217,976,794
70131	GENERAL PERSONNEL SERVICES	209,743,470	165,955,959	217,976,794	217,976,794

014700100100	CIVIL SERVICE COMMISSION							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	16,006,400	0	46,722,497	46,722,497
1010012300040 0 - Water Resources and Rural Deve - General	CONSTRUCTION OF OVERHEAD TANK AND WATER RETICULATION IN THE PREMISES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	500,000	0	1,000,000	1,000,000
1110012300200 0 - Information Communication and Technology - General	COMPUTERIZATION OF STATE CIVIL SERVICE DATA	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	722,497	0	722,497	722,497
1110012300210 0 - Information Communication and Technology - General	INTERCOME COMMUNICATION SERVICE FOR CIVIL SERVICE COMMISSION	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	1,000,000	0	1,000,000	1,000,000
1310012300530 0 - Reform of Government and	CONSTRUCTION OF GENERATOR HOUSE IN THE COMMISION PREMISES.	23020125 - CONSTRUCTION OF POWER	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	4,000,000	0	4,000,000	4,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



Governance - General		GENERATING PLANTS HOUSE						
1310012300540 0 - Reform of Government and Governance - General	RENOVATION OF KOGI STATE CIVIL SERVICE COMMISSION OFFICE COMPLEX	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	9,783,903	0	40,000,000	40,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	684,657,214	130,165,000	661,657,214	661,657,214
21	PERSONNEL COST	123,592,500	6,300,000	123,592,500	123,592,500
2101	SALARY	123,592,500	6,300,000	123,592,500	123,592,500
210101	SALARIES AND WAGES	123,592,500	6,300,000	123,592,500	123,592,500
21010104	AUXILLARY STAFF	123,592,500	6,300,000	123,592,500	123,592,500
22	OTHER RECURRENT COSTS	561,064,714	123,865,000	488,064,714	488,064,714
2202	OVERHEAD COST	556,064,714	123,865,000	483,064,714	483,064,714
220201	TRAVEL & TRANSPORT - GENERAL	65,925,000	52,296,000	65,925,000	65,925,000
22020102	TRAVEL AND TRANSPORT - OTHERS	65,925,000	52,296,000	65,925,000	65,925,000
220202	UTILITIES - GENERAL	5,500,000	4,140,000	5,500,000	5,500,000
22020204	ELECTRICITY BILL /CHARGES	5,500,000	4,140,000	5,500,000	5,500,000
220203	MATERIALS & SUPPLIES - GENERAL	222,430,849	12,522,000	152,430,849	152,430,849
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,500,000	0	1,500,000	1,500,000
22020323	OFFICE AND GENERAL EXPENSES	220,930,849	12,522,000	150,930,849	150,930,849
220204	MAINTENANCE SERVICES - GENERAL	11,500,000	3,800,000	11,500,000	11,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,500,000	3,800,000	5,500,000	5,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	6,000,000	0	6,000,000	6,000,000
220205	TRAINING - GENERAL	19,512,500	0	19,512,500	19,512,500
22020501	LOCAL TRAINING	19,512,500	0	19,512,500	19,512,500
220206	OTHER SERVICES - GENERAL	77,592,000	6,100,000	74,592,000	74,592,000
22020601	SECURITY SERVICES EXPENSES	70,592,000	2,100,000	70,592,000	70,592,000
22020602	OFFICE RENT	7,000,000	4,000,000	4,000,000	4,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	153,604,365	45,007,000	153,604,365	153,604,365
22021001	REFRESHMENT & MEALS	3,244,245	1,632,000	3,244,245	3,244,245
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	31,000,000	15,000,000	31,000,000	31,000,000
22021016	CONDUCTING ELECTION/ ELECTION TRIBUNALS EXPENSES	33,000,000	0	33,000,000	33,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	86,360,120	28,375,000	86,360,120	86,360,120



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000	0	5,000,000	5,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000	0	5,000,000	5,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	5,000,000	0	5,000,000	5,000,000
23	CAPITAL EXPENDITURE	0	0	50,000,000	50,000,000
2302	CONSTRUCTION / PROVISION	0	0	50,000,000	50,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	50,000,000	50,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	50,000,000	50,000,000
014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	684,657,214	130,165,000	661,657,214	661,657,214
7016	GENERAL PUBLIC SERVICES N.E.C.	684,657,214	130,165,000	661,657,214	661,657,214
70161	GENERAL PUBLIC SERVICES N.E.C.	684,657,214	130,165,000	661,657,214	661,657,214

014800100100	STATE INDEPENDENT ELECTORAL COMMISSION (SIEC)							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	0	0	50,000,000	50,000,000
1310012600080 0 - Reform of Government and Governance - General	CONSTRUCTION OF SIEC OFFICE BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C.	12231200 - LOKOJA	0	0	50,000,000	50,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



014900100100	LOCAL GOVERNMENT SERVICE COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	1,030,821,000	1,217,895,347.45	1,033,415,000	1,033,415,000
12	INDEPENDENT REVENUE	1,306,000	3,850,000	3,900,000	3,900,000
1202	NON-TAX REVENUE	1,306,000	3,850,000	3,900,000	3,900,000
120204	FEES - GENERAL	1,200,000	3,750,000	3,750,000	3,750,000
12020406	CONSULTANCY REGISTRATION / RENEWAL CHARGES	100,000	450,000	450,000	450,000
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	50,000	300,000	300,000	300,000
12020476	CHARGES FROM SEMINARS AND WORKSHOPS	1,050,000	3,000,000	3,000,000	3,000,000
120206	SALES - GENERAL	106,000	100,000	150,000	150,000
12020642	SALES OF APER & PROMOTION FORMS	106,000	100,000	150,000	150,000
13	AID AND GRANTS	1,029,515,000	1,214,045,347.45	1,029,515,000	1,029,515,000
1302	GRANTS	1,029,515,000	1,214,045,347.45	1,029,515,000	1,029,515,000
130201	DOMESTIC GRANTS	1,029,515,000	1,214,045,347.45	1,029,515,000	1,029,515,000
13020103	CURRENT GRANTS FROM LGAS	1,029,515,000	1,214,045,347.45	1,029,515,000	1,029,515,000
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	1,867,074,561	1,208,620,895.91	1,414,998,553	1,414,998,553
21	PERSONNEL COST	55,498,561	52,603,736.39	65,697,162	65,697,162
2101	SALARY	55,498,561	52,603,736.39	65,697,162	65,697,162
210101	SALARIES AND WAGES	55,498,561	52,603,736.39	65,697,162	65,697,162
21010101	SALARY	55,498,561	52,603,736.39	65,697,162	65,697,162
22	OTHER RECURRENT COSTS	1,537,946,000	1,080,602,159.52	1,142,551,391	1,142,551,391
2202	OVERHEAD COST	1,537,396,000	1,080,602,159.52	1,142,001,391	1,142,001,391
220201	TRAVEL & TRANSPORT - GENERAL	1,300,000	0	2,000,000	2,000,000
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	1,000,000	0	1,500,000	1,500,000
22020102	TRAVEL AND TRANSPORT - OTHERS	300,000	0	500,000	500,000
220202	UTILITIES - GENERAL	27,055,000	13,500,000	1,055,000	1,055,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020204	ELECTRICITY BILL /CHARGES	27,050,000	13,500,000	1,050,000	1,050,000
22020205	TELEPHONE CHARGES	5,000	0	5,000	5,000
220203	MATERIALS & SUPPLIES - GENERAL	36,610,000	25,497,700	27,710,000	27,710,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	23,500,000	21,947,700	15,000,000	15,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	0	0	200,000	200,000
22020312	LIBRARY EXPENSES	10,000	0	10,000	10,000
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	8,600,000	0	9,000,000	9,000,000
22020323	OFFICE AND GENERAL EXPENSES	4,500,000	3,550,000	3,500,000	3,500,000
220204	MAINTENANCE SERVICES - GENERAL	334,500,000	317,350,000	96,000,000	96,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,500,000	0	1,000,000	1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	128,500,000	123,050,000	45,000,000	45,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	142,000,000	133,200,000	40,000,000	40,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	62,500,000	61,100,000	10,000,000	10,000,000
220205	TRAINING - GENERAL	1,005,500,000	609,151,025	975,736,391	975,736,391
22020501	LOCAL TRAINING	2,500,000	0	5,000,000	5,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	3,000,000	0	26,160,000	26,160,000
22020512	1% LOCAL GOVERNMENT TRAINING DEDUCTION FOR TRAINING LG STAFF	1,000,000,000	609,151,025	944,576,391	944,576,391
220209	FINANCIAL CHARGES - GENERAL	500,000	87,934.52	300,000	300,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	87,934.52	300,000	300,000
220210	MISCELLANEOUS EXPENSES GENERAL	131,931,000	115,015,500	39,200,000	39,200,000
22021001	REFRESHMENT & MEALS	60,731,000	49,965,500	20,000,000	20,000,000
22021002	PUBLICITY & ADVERTISEMENTS	100,000	0	500,000	500,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	100,000	0	200,000	200,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	0	1,000,000	1,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	0	500,000	500,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	67,500,000	65,050,000	15,000,000	15,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	2,000,000	0	2,000,000	2,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



2208	TRANSFERS- PAYMENT TO INDIVIDUALS	550,000	0	550,000	550,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	550,000	0	550,000	550,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	550,000	0	550,000	550,000
23	CAPITAL EXPENDITURE	273,630,000	75,415,000	206,750,000	206,750,000
2301	FIXED ASSETS PURCHASED	0	0	96,000,000	96,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	96,000,000	96,000,000
23010113	PURCHASE OF COMPUTERS	0	0	35,000,000	35,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	0	0	15,500,000	15,500,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0	0	10,500,000	10,500,000
23010119	PURCHASE OF POWER GENERATING SET/PLANT	0	0	35,000,000	35,000,000
2302	CONSTRUCTION / PROVISION	203,130,000	39,865,000	54,500,000	54,500,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	203,130,000	39,865,000	54,500,000	54,500,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	176,130,000	39,315,000	40,500,000	40,500,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	17,500,000	550,000	4,500,000	4,500,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	9,500,000	0	9,500,000	9,500,000
2303	REHABILITATION / REPAIRS	70,500,000	35,550,000	56,250,000	56,250,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	70,500,000	35,550,000	56,250,000	56,250,000
23030103	REHABILITATION / REPAIRS - HOUSING	50,000,000	21,500,000	35,750,000	35,750,000
23030130	REHABILITATION/ REPAIRS OF FENCE FOR GOVERNMENT BUILDINGS	20,500,000	14,050,000	20,500,000	20,500,000
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	1,867,074,561	1,208,620,896	1,414,998,553	1,414,998,553
7013	GENERAL SERVICES	1,867,074,561	1,208,620,896	1,414,998,553	1,414,998,553
70131	GENERAL PERSONNEL SERVICES	1,867,074,561	1,208,620,896	1,414,998,553	1,414,998,553
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION				



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	273,630,000	75,415,000	206,750,000	206,750,000
1310012300560 0 - Reform of Government and Governance - General	CONSTRUCTION OF NEW OFFICE COMPLEX FOR LOCAL GOVERNMENT SERVICE COMMISSION AND RENOVATION OF EXISTING OFFICE STRUCTURE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	80,000,000	0	20,000,000	20,000,000
1310012400140 0 - Reform of Government and Governance - General	LANDS CAPING OF THE COMPOUND LOCAL GOVT SERVICE COMMISSION.	23030103 - REHABILITATION / REPAIRS - HOUSING	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	50,000,000	21,500,000	35,750,000	35,750,000
1310012400150 0 - Reform of Government and Governance - General	PAINTING OF PERIMETER FENCING OF THE COMMISSION	23030130 - REHABILITATION/ REPAIRS OF FENCE FOR GOVERNMENT BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	20,500,000	14,050,000	20,500,000	20,500,000
1310012400160 0 - Reform of Government and Governance - General	DRILLING OF BOREHOLE, RETICULATION AND BUILDING OF OVERHEAD TANK	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	17,500,000	550,000	4,500,000	4,500,000
1310012400170 0 - Reform of Government and Governance - General	CONSTRUCTION OF CAR PARKS WITHIN THE PREMISES	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	9,500,000	0	9,500,000	9,500,000
1310012400180 0 - Reform of Government and Governance - General	CONSTRUCTION OF CENTRAL REGISTRY (OPEN AND SECRET) IN THE COMMOISION.	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	96,130,000	39,315,000	20,500,000	20,500,000
1310012600030 0 - Reform of Government and Governance - General	PURCHASE OF BRAND NEW 10 Nos HP DESKTOP COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	0	0	35,000,000	35,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



1310012600040 0 - Reform of Government and Governance - General	PURCHASE OF BRAND NEW HP LESTERJET 1320n PRINTERS	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	0	0	15,500,000	15,500,000
1310012600050 0 - Reform of Government and Governance - General	PURCHASE OF BRAND NEW HP SHARP AR 6020 PHOTOCOPIERS	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	0	0	10,500,000	10,500,000
1310012600060 0 - Reform of Government and Governance - General	PURCHASE OF FUNTIURE AND FITTING SUCH AS EXECUTIVE CHAIRS, TABLES SHELVES IRON SAFE	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70131 - GENERAL PERSONNEL SERVICES	12231200 - LOKOJA	0	0	35,000,000	35,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	10,130,733,972	8,661,373,922.27	10,514,509,337	15,514,509,337
21	PERSONNEL COST	8,189,570,834	7,869,828,862.69	8,694,513,699	13,694,513,699
2101	SALARY	8,189,570,834	7,869,828,862.69	8,694,513,699	13,694,513,699
210101	SALARIES AND WAGES	8,189,570,834	7,869,828,862.69	8,694,513,699	13,694,513,699
21010101	SALARY	171,620,242	115,265,105.57	171,620,242	171,620,242
21010103	CONSOLIDATED REVENUE FUND CHARGES - SALARIES	8,017,950,592	7,754,563,757.12	8,522,893,457	13,522,893,457
22	OTHER RECURRENT COSTS	1,781,167,500	784,085,259.58	1,660,000,000	1,660,000,000
2202	OVERHEAD COST	1,781,167,500	784,085,259.58	1,660,000,000	1,660,000,000
220201	TRAVEL & TRANSPORT - GENERAL	183,000,000	30,615,619.48	48,000,000	48,000,000
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	20,000,000	16,351,675.93	20,000,000	20,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	13,000,000	12,263,943.55	13,000,000	13,000,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	150,000,000	2,000,000	15,000,000	15,000,000
220202	UTILITIES - GENERAL	12,000,000	9,015,500	12,000,000	12,000,000
22020201	INTERNET ACCESS CHARGES	6,000,000	3,255,500	6,000,000	6,000,000
22020205	TELEPHONE CHARGES	6,000,000	5,760,000	6,000,000	6,000,000
220203	MATERIALS & SUPPLIES - GENERAL	225,400,000	19,518,350	234,400,000	234,400,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	20,000,000	10,525,700	20,000,000	20,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,000,000	0	10,000,000	10,000,000
22020323	OFFICE AND GENERAL EXPENSES	204,400,000	8,992,650	204,400,000	204,400,000
220204	MAINTENANCE SERVICES - GENERAL	65,000,000	25,286,550	65,000,000	65,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	20,000,000	11,350,700	20,000,000	20,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	5,000,000	3,276,050	5,000,000	5,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000	4,228,600	10,000,000	10,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	20,000,000	5,297,500	20,000,000	20,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	10,000,000	1,133,700	10,000,000	10,000,000
220205	TRAINING - GENERAL	250,000,000	65,138,087	250,000,000	250,000,000
22020501	LOCAL TRAINING	50,000,000	15,220,000	50,000,000	50,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020502	INTERNATIONAL TRAINING	100,000,000	44,740,687	100,000,000	100,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	100,000,000	5,177,400	100,000,000	100,000,000
220206	OTHER SERVICES - GENERAL	202,500,000	20,228,393	200,000,000	200,000,000
22020604	SECURITY OPERATIONS	100,000,000	8,726,893	100,000,000	100,000,000
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	90,000,000	0	90,000,000	90,000,000
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	12,500,000	11,501,500	10,000,000	10,000,000
220208	FUEL & LUBRICANTS - GENERAL	45,000,000	32,566,680.90	37,000,000	37,000,000
22020801	MOTOR VEHICLE FUEL COST	33,000,000	32,566,680.90	25,000,000	25,000,000
22020806	DIESEL EXPENSES	12,000,000	0	12,000,000	12,000,000
220209	FINANCIAL CHARGES - GENERAL	2,000,000	46,429.20	2,000,000	2,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	2,000,000	46,429.20	2,000,000	2,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	796,267,500	581,669,650	811,600,000	811,600,000
22021001	REFRESHMENT & MEALS	465,000,000	389,262,700	480,000,000	480,000,000
22021002	PUBLICITY & ADVERTISEMENTS	3,600,000	3,126,600	3,600,000	3,600,000
22021003	CELEBRATION/ REMEMBRANCE DAY	250,000,000	162,592,500	250,000,000	250,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	2,000,000	0	2,000,000	2,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	667,500	177,000	1,000,000	1,000,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	50,000,000	10,700,000	50,000,000	50,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,000,000	4,210,850	5,000,000	5,000,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	20,000,000	11,600,000	20,000,000	20,000,000
23	CAPITAL EXPENDITURE	159,995,638	7,459,800	159,995,638	159,995,638
2303	REHABILITATION / REPAIRS	159,995,638	7,459,800	159,995,638	159,995,638
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	159,995,638	7,459,800	159,995,638	159,995,638
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	30,000,000	5,736,600	30,000,000	30,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	129,995,638	1,723,200	129,995,638	129,995,638
016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT				



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	10,130,733,972	8,661,373,922	10,514,509,337	15,514,509,337
7013	GENERAL SERVICES	10,130,733,972	8,661,373,922	10,514,509,337	15,514,509,337
70133	OTHER GENERAL SERVICES	10,130,733,972	8,661,373,922	10,514,509,337	15,514,509,337

016100100100	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	<u>159,995,638</u>	<u>7,459,800</u>	<u>159,995,638</u>	<u>159,995,638</u>
0610012300180 0 - Housing and Urban Development - General	REHABILITATION OF SSG'S OFFICIAL RESIDENCE AND LANDSCAPING	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	30,000,000	5,736,600	30,000,000	30,000,000
1310012300570 0 - Reform of Government and Governance - General	RENOVATION/ FURNISHING/ MAINTENANCE OF SSG'S OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	129,995,638	1,723,200	129,995,638	129,995,638



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



016103700100	KOGI STATE HAJJ COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	1,910,000	3,500,000	3,500,000	3,500,000
12	INDEPENDENT REVENUE	1,910,000	3,500,000	3,500,000	3,500,000
1202	NON-TAX REVENUE	1,910,000	3,500,000	3,500,000	3,500,000
120204	FEES - GENERAL	1,910,000	3,500,000	3,500,000	3,500,000
12020413	PILGRIMS SERVICE CHARGE	1,910,000	3,500,000	3,500,000	3,500,000
016103700100	KOGI STATE HAJJ COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	601,769,515	547,256,886.98	671,233,429	671,233,429
21	PERSONNEL COST	73,910,915	44,626,469.98	82,949,293	82,949,293
2101	SALARY	73,910,915	44,626,469.98	82,949,293	82,949,293
210101	SALARIES AND WAGES	73,910,915	44,626,469.98	82,949,293	82,949,293
21010101	SALARY	70,110,915	42,926,469.98	76,749,293	76,749,293
21010104	AUXILLARY STAFF	3,800,000	1,700,000	6,200,000	6,200,000
22	OTHER RECURRENT COSTS	517,858,600	500,830,417	577,672,553	577,672,553
2202	OVERHEAD COST	516,356,100	500,830,417	576,170,053	576,170,053
220201	TRAVEL & TRANSPORT - GENERAL	483,228,000	477,700,917	519,783,903	519,783,903
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	8,000,000	7,948,500	10,000,000	10,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	1,000,000	941,000	1,000,000	1,000,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	470,000,000	467,379,417	504,783,903	504,783,903
22020106	TRANSPORTATION OF PILGRIMS TO ABUJA AND BACK TO LOKOJA INCLUDING EVACUATION OF OFFICIAL LUGGAGE	4,228,000	1,432,000	4,000,000	4,000,000
220202	UTILITIES - GENERAL	560,200	33,400	2,000,000	2,000,000
22020201	INTERNET ACCESS CHARGES	100,700	33,400	1,000,000	1,000,000
22020204	ELECTRICITY BILL /CHARGES	459,500	0	1,000,000	1,000,000
220203	MATERIALS & SUPPLIES - GENERAL	13,219,500	9,849,900	16,300,000	16,300,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,000,000	849,300	1,000,000	1,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020304	DRUGS AND MEDICAL SUPPLIES	10,000,000	6,920,400	12,000,000	12,000,000
22020323	OFFICE AND GENERAL EXPENSES	2,219,500	2,080,200	3,300,000	3,300,000
220204	MAINTENANCE SERVICES - GENERAL	4,746,250	3,877,250	6,950,000	6,950,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	316,500	315,000	1,000,000	1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	912,100	1,000,000	1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000	324,500	750,000	750,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	229,750	90,700	500,000	500,000
22020417	MAINTENANCE OF HAJJ CAMP AT GWAGWALADA /ABUJA/ SCREENING GROUND	2,000,000	1,850,000	3,000,000	3,000,000
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	700,000	384,950	700,000	700,000
220205	TRAINING - GENERAL	678,000	215,000	2,000,000	2,000,000
22020501	LOCAL TRAINING	419,000	215,000	1,000,000	1,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	259,000	0	1,000,000	1,000,000
220208	FUEL & LUBRICANTS - GENERAL	935,500	711,400	935,500	935,500
22020801	MOTOR VEHICLE FUEL COST	597,500	500,000	597,500	597,500
22020803	PLANTS/ GENERATOR FUEL COST	338,000	211,400	338,000	338,000
220210	MISCELLANEOUS EXPENSES GENERAL	12,988,650	8,442,550	28,200,650	28,200,650
22021001	REFRESHMENT & MEALS	3,000,000	2,557,000	3,500,000	500,000
22021002	PUBLICITY & ADVERTISEMENTS	200,650	120,000	200,650	200,650
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	7,000,000	4,132,000	8,000,000	8,000,000
22021006	HONORARIUM & SITTING ALLOWANCE	0	0	0	3,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	750,000	700,000	500,000	500,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	1,038,000	0	15,000,000	15,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	933,550	1,000,000	1,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,228,000	0	1,228,000	1,228,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,228,000	0	1,228,000	1,228,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	1,228,000	0	1,228,000	1,228,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



2208	TRANSFERS- PAYMENT TO INDIVIDUALS	274,500	0	274,500	274,500
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	274,500	0	274,500	274,500
22080119	FINANCIAL ASSISTANCE TO NEEDIES	274,500	0	274,500	274,500
23	CAPITAL EXPENDITURE	10,000,000	1,800,000	10,611,583	10,611,583
2303	REHABILITATION / REPAIRS	10,000,000	1,800,000	10,611,583	10,611,583
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000	1,800,000	10,611,583	10,611,583
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,000,000	1,800,000	10,611,583	10,611,583
016103700100	KOGI STATE HAJJ COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
708	RECREATION, CULTURE AND RELIGION	601,769,515	547,256,887	671,233,429	671,233,429
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	601,769,515	547,256,887	671,233,429	671,233,429
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	601,769,515	547,256,887	671,233,429	671,233,429

016103700100	KOGI STATE HAJJ COMMISSION							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	10,000,000	1,800,000	10,611,583	10,611,583
0610012300190 0 - Housing and Urban Development - General	GENERAL RENOVATION OF HAJJ COMMISSION OFFICE BUILDING	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	12231200 - LOKOJA	10,000,000	1,800,000	10,611,583	10,611,583



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



016103800100	CHRISTIAN PILGRIMS COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	85,000	192,075,000	192,075,000	192,075,000
12	INDEPENDENT REVENUE	85,000	192,075,000	192,075,000	192,075,000
1202	NON-TAX REVENUE	85,000	192,075,000	192,075,000	192,075,000
120206	SALES - GENERAL	60,000	75,000	75,000	75,000
12020636	SALES OF PILGRIMAGE APPLICATION FORMS	60,000	75,000	75,000	75,000
120207	EARNINGS -GENERAL	25,000	192,000,000	192,000,000	192,000,000
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	25,000	192,000,000	192,000,000	192,000,000
016103800100	CHRISTIAN PILGRIMS COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	154,287,707	29,869,159.32	242,853,060	242,853,060
21	PERSONNEL COST	25,673,629	13,148,802.98	15,765,982	15,765,982
2101	SALARY	25,673,629	13,148,802.98	15,765,982	15,765,982
210101	SALARIES AND WAGES	25,673,629	13,148,802.98	15,765,982	15,765,982
21010101	SALARY	25,673,629	13,148,802.98	15,765,982	15,765,982
22	OTHER RECURRENT COSTS	118,614,078	16,720,356.34	217,087,078	217,087,078
2202	OVERHEAD COST	118,529,611	16,720,356.34	217,002,611	217,002,611
220201	TRAVEL & TRANSPORT - GENERAL	108,106,460	12,601,911.25	205,879,460	205,879,460
22020102	TRAVEL AND TRANSPORT - OTHERS	1,543,120	1,167,000	1,043,120	1,043,120
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	100,727,000	11,434,911.25	200,000,000	200,000,000
22020106	TRANSPORTATION OF PILGRIMS TO ABUJA AND BACK TO LOKOJA INCLUDING EVACUATION OF OFFICIAL LUGGAGE	5,836,340	0	4,836,340	4,836,340
220202	UTILITIES - GENERAL	334,170	0	334,170	334,170
22020203	WATER RATE	4,170	0	4,170	4,170
22020204	ELECTRICITY BILL /CHARGES	300,000	0	300,000	300,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020205	TELEPHONE CHARGES	30,000	0	30,000	30,000
220203	MATERIALS & SUPPLIES - GENERAL	1,846,405	443,150	1,846,405	1,846,405
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	480,000	75,000	480,000	480,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	10,000	0	10,000	10,000
22020305	UNIFORMS AND OTHER CLOTHINGS	852,605	0	852,605	852,605
22020323	OFFICE AND GENERAL EXPENSES	503,800	368,150	503,800	503,800
220204	MAINTENANCE SERVICES - GENERAL	4,336,044	2,199,500	4,036,044	4,036,044
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	900,000	503,500	600,000	600,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	524,890	305,000	524,890	524,890
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,739,305	1,313,000	1,739,305	1,739,305
22020404	MAINTENANCE OF PLANTS /GENERATORS	300,000	65,000	300,000	300,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	71,900	13,000	71,900	71,900
22020417	MAINTENANCE OF HAJJ CAMP AT GWAGWALADA /ABUJA/ SCREENING GROUND	419,000	0	419,000	419,000
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	263,830	0	263,830	263,830
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	117,119	0	117,119	117,119
220205	TRAINING - GENERAL	200,000	0	300,000	300,000
22020501	LOCAL TRAINING	200,000	0	300,000	300,000
220206	OTHER SERVICES - GENERAL	250,500	30,000	1,000,500	1,000,500
22020601	SECURITY SERVICES EXPENSES	250,500	30,000	1,000,500	1,000,500
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	43,133	0	43,133	43,133
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	43,133	0	43,133	43,133
220208	FUEL & LUBRICANTS - GENERAL	654,000	395,600	674,000	674,000
22020801	MOTOR VEHICLE FUEL COST	600,200	355,600	600,200	600,200
22020803	PLANTS/ GENERATOR FUEL COST	53,800	40,000	73,800	73,800
220209	FINANCIAL CHARGES - GENERAL	200,749	10,995.09	200,749	200,749
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	200,749	10,995.09	200,749	200,749
220210	MISCELLANEOUS EXPENSES GENERAL	2,558,150	1,039,200	2,688,150	2,688,150



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22021001	REFRESHMENT & MEALS	859,900	373,200	859,900	859,900
22021002	PUBLICITY & ADVERTISEMENTS	155,700	110,000	235,700	235,700
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	365,450	185,000	365,450	365,450
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	319,500	0	319,500	319,500
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	307,600	127,000	357,600	357,600
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	100,000	0	100,000	100,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	450,000	244,000	450,000	450,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	84,467	0	84,467	84,467
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	84,467	0	84,467	84,467
22080119	FINANCIAL ASSISTANCE TO NEEDIES	84,467	0	84,467	84,467
23	CAPITAL EXPENDITURE	10,000,000	0	10,000,000	10,000,000
2302	CONSTRUCTION / PROVISION	10,000,000	0	10,000,000	10,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	10,000,000	0	10,000,000	10,000,000
23020130	CONSTRUCTION /PROVISION OF MUSEUM	10,000,000	0	10,000,000	10,000,000
016103800100	CHRISTIAN PILGRIMS COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
708	RECREATION, CULTURE AND RELIGION	154,287,707	29,869,159	242,853,060	242,853,060
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	154,287,707	29,869,159	242,853,060	242,853,060
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	154,287,707	29,869,159	242,853,060	242,853,060

016103800100	CHRISTIAN PILGRIMS COMMISSION							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	10,000,000	0	10,000,000	10,000,000
0610012300200 0 - Housing and Urban	CONSTRUCTION OF MUSEUM FOR THE CHRISTIAN PILGRIMS COMMISSION	23020130 - CONSTRUCTION /PROVISION OF MUSEUM	70841 - RELIGIOUS AND OTHER COMMUNITY SERVICES	12231200 - LOKOJA	10,000,000	0	10,000,000	10,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



Development - General								



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



016105500100	STATE SECURITY TRUST FUND				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	1,008,648,230.85	979,315,854.77	1,200,000,000	1,200,000,000
12	INDEPENDENT REVENUE	8,648,230.85	0	0	0
1202	NON-TAX REVENUE	8,648,230.85	0	0	0
120207	EARNINGS -GENERAL	8,648,230.85	0	0	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	8,648,230.85	0	0	0
13	AID AND GRANTS	1,000,000,000	979,315,854.77	1,200,000,000	1,200,000,000
1302	GRANTS	1,000,000,000	979,315,854.77	1,200,000,000	1,200,000,000
130201	DOMESTIC GRANTS	1,000,000,000	979,315,854.77	1,200,000,000	1,200,000,000
13020104	CAPITAL GRANTS FROM LGAS	400,000,000	282,697,893.12	400,000,000	400,000,000
13020105	CURRENT GRANTS FROM OTHER SOURCES	600,000,000	696,617,961.65	800,000,000	800,000,000
016105500100	STATE SECURITY TRUST FUND				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	1,231,150,000	887,132,457.74	1,145,350,000	1,145,350,000
21	PERSONNEL COST	5,000,000	3,941,305.22	7,200,000	7,200,000
2101	SALARY	5,000,000	3,941,305.22	7,200,000	7,200,000
210101	SALARIES AND WAGES	5,000,000	3,941,305.22	7,200,000	7,200,000
21010104	AUXILLARY STAFF	5,000,000	3,941,305.22	7,200,000	7,200,000
22	OTHER RECURRENT COSTS	616,150,000	505,718,152.52	638,150,000	638,150,000
2202	OVERHEAD COST	613,150,000	504,108,152.52	634,150,000	634,150,000
220201	TRAVEL & TRANSPORT - GENERAL	16,500,000	12,656,000	23,500,000	23,500,000
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	6,000,000	5,302,500	10,000,000	10,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	4,500,000	1,782,500	4,500,000	4,500,000
22020108	TRAVEL OPERATION AND LOGISTICS	6,000,000	5,571,000	9,000,000	9,000,000
220202	UTILITIES - GENERAL	1,100,000	0	1,100,000	1,100,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020201	INTERNET ACCESS CHARGES	1,000,000	0	1,000,000	1,000,000
22020205	TELEPHONE CHARGES	100,000	0	100,000	100,000
220203	MATERIALS & SUPPLIES - GENERAL	27,800,000	8,934,000	28,800,000	28,800,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	302,400	5,000,000	5,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	230,000	0	230,000	230,000
22020323	OFFICE AND GENERAL EXPENSES	22,570,000	8,631,600	23,570,000	23,570,000
220204	MAINTENANCE SERVICES - GENERAL	65,000,000	24,513,800	75,000,000	75,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	40,000,000	18,471,800	50,000,000	50,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	16,500,000	2,150,000	16,500,000	16,500,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	6,500,000	3,795,000	6,500,000	6,500,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	2,000,000	97,000	2,000,000	2,000,000
220206	OTHER SERVICES - GENERAL	430,800,000	407,281,277	430,800,000	430,800,000
22020601	SECURITY SERVICES EXPENSES	20,000,000	4,097,000	20,000,000	20,000,000
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	10,800,000	10,000,000	10,800,000	10,800,000
22020604	SECURITY OPERATIONS	400,000,000	393,184,277	400,000,000	400,000,000
220208	FUEL & LUBRICANTS - GENERAL	25,000,000	13,639,000	25,000,000	25,000,000
22020801	MOTOR VEHICLE FUEL COST	20,000,000	12,480,000	20,000,000	20,000,000
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	1,082,000	2,000,000	2,000,000
22020806	DIESEL EXPENSES	3,000,000	77,000	3,000,000	3,000,000
220209	FINANCIAL CHARGES - GENERAL	500,000	0	500,000	500,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	0	500,000	500,000
220210	MISCELLANEOUS EXPENSES GENERAL	46,450,000	37,084,075.52	49,450,000	49,450,000
22021001	REFRESHMENT & MEALS	16,150,000	15,574,800	16,150,000	16,150,000
22021002	PUBLICITY & ADVERTISEMENTS	15,100,000	14,412,775.52	17,100,000	17,100,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	4,000,000	3,920,000	4,000,000	4,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	3,000,000	639,000	3,000,000	3,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	700,000	387,500	700,000	700,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	4,000,000	0	4,000,000	4,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	3,500,000	2,150,000	4,500,000	4,500,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	1,000,000	0	1,000,000	1,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	1,000,000	0	1,000,000	1,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	1,000,000	0	1,000,000	1,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	2,000,000	1,610,000	3,000,000	3,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	2,000,000	1,610,000	3,000,000	3,000,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	2,000,000	1,610,000	3,000,000	3,000,000
23	CAPITAL EXPENDITURE	610,000,000	377,473,000	500,000,000	500,000,000
2301	FIXED ASSETS PURCHASED	400,000,000	377,473,000	300,000,000	300,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	400,000,000	377,473,000	300,000,000	300,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	400,000,000	377,473,000	300,000,000	300,000,000
2302	CONSTRUCTION / PROVISION	210,000,000	0	200,000,000	200,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	210,000,000	0	200,000,000	200,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	210,000,000	0	200,000,000	200,000,000
016105500100	STATE SECURITY TRUST FUND				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
703	PUBLIC ORDER AND SAFETY	1,231,150,000	887,132,458	1,145,350,000	1,145,350,000
7031	POLICE SERVICES	1,231,150,000	887,132,458	1,145,350,000	1,145,350,000
70311	POLICE SERVICES	1,231,150,000	887,132,458	1,145,350,000	1,145,350,000

016105500100	STATE SECURITY TRUST FUND							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	610,000,000	377,473,000	500,000,000	500,000,000
0210012300120 0 - Societal Re-orientation - General	PURCHASE OF 15NOS SECURITY VEHICLES LOGISTIC BASE AND APPARATUS	23010128 - PURCHASE OF SECURITY EQUIPMENT	70311 - POLICE SERVICES	12242200 - STATE WIDE	400,000,000	377,473,000	300,000,000	300,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



0610012300210 0 - Housing and Urban Development - General	CONSTRUCTION OF ADMINISTRATIVE BLOCK FOR STATE SECURITY TRUST FUND	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70311 - POLICE SERVICES	12231200 - LOKOJA	210,000,000	0	200,000,000	200,000,000



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016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	1,590,810,378	134,261,600	2,048,510,378	2,048,510,378
21	PERSONNEL COST	23,920,295	1,585,000	22,720,295	22,720,295
2101	SALARY	23,920,295	1,585,000	22,720,295	22,720,295
210101	SALARIES AND WAGES	23,920,295	1,585,000	22,720,295	22,720,295
21010101	SALARY	22,720,295	480,000	0	0
21010104	AUXILLARY STAFF	1,200,000	1,105,000	22,720,295	22,720,295
22	OTHER RECURRENT COSTS	864,890,083	103,107,500	1,783,790,083	1,783,790,083
2202	OVERHEAD COST	844,890,083	98,907,500	1,763,790,083	1,763,790,083
220201	TRAVEL & TRANSPORT - GENERAL	69,000,000	5,200,000	69,000,000	69,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	19,000,000	5,200,000	19,000,000	19,000,000
22020108	TRAVEL OPERATION AND LOGISTICS	50,000,000	0	50,000,000	50,000,000
220202	UTILITIES - GENERAL	17,500,188	287,000	17,500,188	17,500,188
22020201	INTERNET ACCESS CHARGES	5,500,188	27,000	5,500,188	5,500,188
22020204	ELECTRICITY BILL /CHARGES	10,000,000	260,000	10,000,000	10,000,000
22020205	TELEPHONE CHARGES	2,000,000	0	2,000,000	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	124,964,741	57,776,500	124,964,741	124,964,741
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	15,598,466	1,238,000	15,598,466	15,598,466
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	4,366,275	0	4,366,275	4,366,275
22020323	OFFICE AND GENERAL EXPENSES	105,000,000	56,538,500	105,000,000	105,000,000
220204	MAINTENANCE SERVICES - GENERAL	87,825,154	864,000	87,825,154	87,825,154
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	20,000,000	654,000	20,000,000	20,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	40,000,000	210,000	40,000,000	40,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	27,825,154	0	27,825,154	27,825,154
220205	TRAINING - GENERAL	280,000,000	4,000,000	1,100,000,000	1,100,000,000
22020501	LOCAL TRAINING	80,000,000	0	900,000,000	900,000,000
22020502	INTERNATIONAL TRAINING	50,000,000	0	50,000,000	50,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020511	WORKSHOPS, SEMINARS & CONFERENCES	50,000,000	4,000,000	50,000,000	50,000,000
22020570	RESEARCH AND DOCUMENTATION	100,000,000	0	100,000,000	100,000,000
220206	OTHER SERVICES - GENERAL	20,600,000	4,070,000	19,500,000	19,500,000
22020601	SECURITY SERVICES EXPENSES	4,100,000	4,070,000	3,000,000	3,000,000
22020602	OFFICE RENT	11,500,000	0	11,500,000	11,500,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	5,000,000	0	5,000,000	5,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000	0	20,000,000	20,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	20,000,000	0	20,000,000	20,000,000
220208	FUEL & LUBRICANTS - GENERAL	30,000,000	6,050,000	30,000,000	30,000,000
22020801	MOTOR VEHICLE FUEL COST	10,000,000	1,945,000	10,000,000	10,000,000
22020806	DIESEL EXPENSES	10,000,000	0	10,000,000	10,000,000
22020807	FUEL EXPENSES	10,000,000	4,105,000	10,000,000	10,000,000
220209	FINANCIAL CHARGES - GENERAL	6,000,000	0	6,000,000	6,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	6,000,000	0	6,000,000	6,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	189,000,000	20,660,000	289,000,000	289,000,000
22021001	REFRESHMENT & MEALS	30,000,000	13,570,000	30,000,000	30,000,000
22021002	PUBLICITY & ADVERTISEMENTS	5,000,000	520,000	5,000,000	5,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	70,000,000	1,000,000	70,000,000	70,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	4,000,000	520,000	4,000,000	4,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	30,000,000	3,050,000	30,000,000	30,000,000
22021050	INTER-GOVERNMENTAL COLLABORATION WITH FEDERAL AND STATE MDAs FOR SOME PROGRAMME	0	0	100,000,000	100,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	50,000,000	2,000,000	50,000,000	50,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	20,000,000	4,200,000	20,000,000	20,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	20,000,000	4,200,000	20,000,000	20,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	20,000,000	4,200,000	20,000,000	20,000,000
23	CAPITAL EXPENDITURE	702,000,000	29,569,100	242,000,000	242,000,000
2301	FIXED ASSETS PURCHASED	140,000,000	0	200,000,000	200,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	140,000,000	0	200,000,000	200,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



23010119	PURCHASE OF POWER GENERATING SET/PLANT	140,000,000	0	200,000,000	200,000,000
2302	CONSTRUCTION / PROVISION	30,000,000	0	42,000,000	42,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000	0	42,000,000	42,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000	0	42,000,000	42,000,000
2305	OTHER CAPITAL PROJECTS	532,000,000	29,569,100	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	532,000,000	29,569,100	0	0
23050101	RESEARCH AND DEVELOPMENT	532,000,000	29,569,100	0	0
016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	1,590,810,378	134,261,600	2,048,510,378	2,048,510,378
7013	GENERAL SERVICES	1,590,810,378	134,261,600	2,048,510,378	2,048,510,378
70133	OTHER GENERAL SERVICES	1,590,810,378	134,261,600	2,048,510,378	2,048,510,378

016400100100	MINISTRY OF SPECIAL DUTY & INTER-GOVERNMENTAL AFFAIRS							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	702,000,000	29,569,100	242,000,000	242,000,000
1310012400040 0 - Reform of Government and Governance - General	PURCHASE OF 1NO GENERATING SET PLUS INSTALLATION (250KVA MIKAINO)	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	140,000,000	0	200,000,000	200,000,000
1310012400050 0 - Reform of Government and Governance - General	ESTABLISHMENT OF TRAINING CENTRE IN PARTNERSHIP WITH DONOR AGENCIES	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	30,000,000	0	42,000,000	42,000,000



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1310012400060 0 - Reform of Government and Governance - General	TRAINING OF YOUTHS FOR ENTREPRENUERSHIP PROGRAMME/ ENPOWERMENT	23050101 - RESEARCH AND DEVELOPMENT	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	532,000,000	29,569,100	0	0



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016400200100	KOGI STATE LOTTERY AND GAMING REGULATORY BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	0	0	0	1,000,000,000
22	OTHER RECURRENT COSTS	0	0	0	470,500,000
2202	OVERHEAD COST	0	0	0	170,500,000
220201	TRAVEL & TRANSPORT - GENERAL	0	0	0	60,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	0	0	0	50,000,000
22020108	TRAVEL OPERATION AND LOGISTICS	0	0	0	10,000,000
220202	UTILITIES - GENERAL	0	0	0	4,500,000
22020201	INTERNET ACCESS CHARGES	0	0	0	2,000,000
22020204	ELECTRICITY BILL /CHARGES	0	0	0	2,000,000
22020205	TELEPHONE CHARGES	0	0	0	500,000
220203	MATERIALS & SUPPLIES - GENERAL	0	0	0	3,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	0	0	0	2,500,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	0	0	0	500,000
220204	MAINTENANCE SERVICES - GENERAL	0	0	0	15,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0	0	0	5,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	0	0	0	5,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	0	0	0	5,000,000
220205	TRAINING - GENERAL	0	0	0	39,500,000
22020501	LOCAL TRAINING	0	0	0	10,000,000
22020502	INTERNATIONAL TRAINING	0	0	0	19,500,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	0	0	0	10,000,000
220206	OTHER SERVICES - GENERAL	0	0	0	12,200,000
22020601	SECURITY SERVICES EXPENSES	0	0	0	1,200,000
22020602	OFFICE RENT	0	0	0	10,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	0	0	0	1,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	0	1,800,000



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22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	0	0	0	1,800,000
220208	FUEL & LUBRICANTS - GENERAL	0	0	0	15,000,000
22020801	MOTOR VEHICLE FUEL COST	0	0	0	5,000,000
22020806	DIESEL EXPENSES	0	0	0	10,000,000
220209	FINANCIAL CHARGES - GENERAL	0	0	0	500,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	0	0	0	500,000
220210	MISCELLANEOUS EXPENSES GENERAL	0	0	0	19,000,000
22021001	REFRESHMENT & MEALS	0	0	0	2,000,000
22021002	PUBLICITY & ADVERTISEMENTS	0	0	0	1,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	0	0	0	15,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	0	0	0	1,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	0	0	300,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	0	0	300,000,000
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	0	0	0	300,000,000
23	CAPITAL EXPENDITURE	0	0	0	529,500,000
2301	FIXED ASSETS PURCHASED	0	0	0	229,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	229,500,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	0	0	0	229,500,000
2302	CONSTRUCTION / PROVISION	0	0	0	300,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	0	300,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0	0	0	300,000,000
016400200100	KOGI STATE LOTTERY AND GAMING REGULATORY BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	0	0	0	1,000,000,000
7013	GENERAL SERVICES	0	0	0	1,000,000,000
70133	OTHER GENERAL SERVICES	0	0	0	1,000,000,000



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016400200100	KOGI STATE LOTTERY AND GAMING REGULATORY BOARD							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	<u>0</u>	<u>0</u>	<u>0</u>	<u>529,500,000</u>
1310012600310 0 - Reform of Government and Governance - General	CONSTRUCTION OF LOTTERY AND GAMING INFRASTRUCTURE AT LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	0	0	0	300,000,000
1310012600320 0 - Reform of Government and Governance - General	PURCHASING OF LOTTERY AND GAMING EQUIPMENT	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70133 - OTHER GENERAL SERVICES	12231200 - LOKOJA	0	0	0	229,500,000



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021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	1,365,207,841.80	397,410,000	488,650,000	488,650,000
12	INDEPENDENT REVENUE	265,207,841.80	397,410,000	488,650,000	488,650,000
1202	NON-TAX REVENUE	265,207,841.80	397,410,000	488,650,000	488,650,000
120201	LICENCES - GENERAL	40,670,350	29,280,000	15,060,000	15,060,000
12020105	ANIMAL TRADE LICENSE	11,950	25,140,000	0	0
12020106	HIDES AND SKIN BUYER LICENSE	127,400	80,000	0	0
12020107	FISHING LICENSES / PERMIT	31,000	60,000	60,000	60,000
12020136	REGISTRATION OF SLAUGHTER SLABS /MEAT	0	1,000,000	0	0
12020170	REGISTRATION OF CASHEW SUB BUYERS	40,500,000	3,000,000	15,000,000	15,000,000
120204	FEES - GENERAL	101,363,191.80	103,500,000	303,000,000	303,000,000
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	100,000	2,500,000	3,000,000	3,000,000
12020439	PRODUCE GRADING FEES	100,000,000	100,000,000	300,000,000	300,000,000
12020443	CLINICAL TREATMENT CHARGES (VET)	1,263,191.80	1,000,000	0	0
120206	SALES - GENERAL	0	630,000	590,000	590,000
12020602	SALES OF FINGERLINGS	0	500,000	500,000	500,000
12020603	SALES OF CHEMICAL	0	10,000	90,000	90,000
12020604	SALES OF GRAINS	0	20,000	0	0
12020605	SALES OF VEGETABLES	0	100,000	0	0
120207	EARNINGS -GENERAL	123,174,300	264,000,000	170,000,000	170,000,000
12020706	EARNINGS FROM LAND DEVELOPMENT SCHEME /OPERATION	100,600,000	0	0	0
12020734	EARNING FROM RICE FARMING/ MILLING	0	120,000,000	120,000,000	120,000,000
12020741	EARNINGS FROM TRACTOR HIRING	22,574,300	144,000,000	50,000,000	50,000,000
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,100,000,000	0	0	0
1403	LOANS/ BORROWINGS RECEIPT	1,100,000,000	0	0	0
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	1,050,000,000	0	0	0
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	1,050,000,000	0	0	0



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140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	50,000,000	0	0	0
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	50,000,000	0	0	0
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>13,426,411,662</u>	<u>8,960,619,066.52</u>	<u>13,115,676,954</u>	<u>10,615,676,954</u>
21	PERSONNEL COST	698,240,455	613,467,937.60	776,119,557	776,119,557
2101	SALARY	698,240,455	613,467,937.60	776,119,557	776,119,557
210101	SALARIES AND WAGES	698,240,455	613,467,937.60	776,119,557	776,119,557
21010101	SALARY	698,240,455	613,467,937.60	776,119,557	776,119,557
22	OTHER RECURRENT COSTS	451,935,972	79,565,343.85	504,575,897	504,575,897
2202	OVERHEAD COST	451,935,972	79,565,343.85	504,575,897	504,575,897
220201	TRAVEL & TRANSPORT - GENERAL	70,000,000	44,199,000	145,529,825	145,529,825
22020102	TRAVEL AND TRANSPORT - OTHERS	70,000,000	44,199,000	145,529,825	145,529,825
220203	MATERIALS & SUPPLIES - GENERAL	21,950,000	15,970,933.85	10,950,000	10,950,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,200,000	842,000	1,200,000	1,200,000
22020323	OFFICE AND GENERAL EXPENSES	20,550,000	15,128,933.85	9,550,000	9,550,000
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	200,000	0	200,000	200,000
220204	MAINTENANCE SERVICES - GENERAL	4,900,000	306,000	4,900,000	4,900,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,500,000	206,000	1,500,000	1,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	3,000,000	100,000	3,000,000	3,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000	0	200,000	200,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	200,000	0	200,000	200,000
220205	TRAINING - GENERAL	100,000	0	120,100,000	120,100,000
22020501	LOCAL TRAINING	100,000	0	120,100,000	120,100,000
220209	FINANCIAL CHARGES - GENERAL	0	0	10,000,000	10,000,000



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22020904	PROVISION OF PREMIUM TO NATIONAL AGRICULTURAL INSURANCE SCHEME TO GUARANTEE LOANS FOR AGRICULTURAL INPUTS	0	0	10,000,000	10,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	354,985,972	19,089,410	213,096,072	213,096,072
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	2,082,583	200,000	2,082,583	2,082,583
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	200,000	0	200,000	200,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	556,189	0	556,189	556,189
22021039	NG-CARES OPERATION COSTS	300,000,000	0	150,000,000	150,000,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	31,947,200	18,889,410	60,057,300	60,057,300
22021096	PROCUREMENT OF VACCINES FOR TRANSBOUNDARY ANIMAL DISEASES /ANIMAL VACCINATION EXERCISE ACROSS THE STATE	20,000,000	0	0	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	200,000	0	200,000	200,000
23	CAPITAL EXPENDITURE	12,276,235,235	8,267,585,785.07	11,834,981,500	9,334,981,500
2301	FIXED ASSETS PURCHASED	8,453,035,235	5,621,405,816	10,560,000,000	8,060,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	8,453,035,235	5,621,405,816	10,560,000,000	8,060,000,000
23010101	PURCHASE / ACQUISITION OF LAND	0	0	100,000,000	100,000,000
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	7,990,000,000	5,621,405,816	9,900,000,000	7,400,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	90,000,000	0	140,000,000	140,000,000
23010139	PURCHASE OF AGRICULTURAL EQUIPMENT	100,000,000	0	100,000,000	100,000,000
23010140	PURCHASE OF OFFICE EQUIPMENT	20,000,000	0	20,000,000	20,000,000
23010142	PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	253,035,235	0	300,000,000	300,000,000
2302	CONSTRUCTION / PROVISION	3,400,000,000	2,646,179,969.07	850,000,000	850,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,400,000,000	2,646,179,969.07	850,000,000	850,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000	0	50,000,000	50,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	3,320,000,000	2,646,179,969.07	750,000,000	750,000,000
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	30,000,000	0	50,000,000	50,000,000
2303	REHABILITATION / REPAIRS	263,200,000	0	302,000,000	302,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	263,200,000	0	302,000,000	302,000,000
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	33,200,000	0	122,000,000	122,000,000



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23030114	REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	60,000,000	0	60,000,000	60,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	170,000,000	0	120,000,000	120,000,000
2304	PRESERVATION OF THE ENVIRONMENT	40,000,000	0	117,499,000	117,499,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	40,000,000	0	117,499,000	117,499,000
23040101	TREE PLANTING	0	0	40,000,000	40,000,000
23040106	PLANTING AND CULTIVATION	40,000,000	0	77,499,000	77,499,000
2305	OTHER CAPITAL PROJECTS	120,000,000	0	5,482,500	5,482,500
230501	ACQUISITION OF NON TANGIBLE ASSETS	120,000,000	0	5,482,500	5,482,500
23050101	RESEARCH AND DEVELOPMENT	120,000,000	0	0	0
23050106	ECONOMIC EMPOWERMENT	0	0	5,482,500	5,482,500
021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
704	ECONOMIC AFFAIRS	13,426,411,662	8,960,619,067	13,115,676,954	10,615,676,954
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	13,426,411,662	8,960,619,067	13,115,676,954	10,615,676,954
70421	AGRICULTURE	13,426,411,662	8,960,619,067	13,115,676,954	10,615,676,954

021500100100	MINISTRY OF AGRICULTURE AND FOOD SECURITY							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	12,276,235,235	8,267,585,785	11,834,981,500	9,334,981,500
01010123000100 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	PROVISION OF OFFICE EQUIPMENT: 2NO COMPUTERS, 2 NO PRINTERS ETC FOR LAND DEVELOPMENT BOARD	23010140 - PURCHASE OF OFFICE EQUIPMENT	70421 - AGRICULTURE	12231200 - LOKOJA	20,000,000	0	20,000,000	20,000,000



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01020126000400 - Ruminant (cattle, sheep & goats) production and marketing	NUT.1.EE.PROVISION OF STARTER PACKS TO 90 SMALL HOLDERS RUMINANT FARMER (SHEEP, GOATS, CONCENTRATES, AND MEDICALS) 30 FARMERS FOR EACH OF THE THREE SENATORIAL ZONE	23050106 - ECONOMIC EMPOWERMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	5,482,500	5,482,500
01030123000100 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	ESTABLISHMENT OF 4000 HECTARES OF OIL PALM PLANTATION AT ALOMA.	23040101 - TREE PLANTING	70421 - AGRICULTURE	12221400 - OFU	0	0	40,000,000	40,000,000
01030123000200 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	REHABILITATION OF EXISTING OIL PALM PROJECT AT ALLOMA, KABBA AND ACHARU(FSTP)	23040106 - PLANTING AND CULTIVATION	70421 - AGRICULTURE	12242200 - STATE WIDE	40,000,000	0	60,000,000	60,000,000
01030123000300 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	ESTABLISHMENT /CONSTRUCTION OF CASSAVA, RICE, CASHEW AND OTHER STABLE CROPS CENTRE INCLUDING BOREHOLES AND OVERHEAD TANKS BY IFAD ASSISTANED VALUE CHAIN DEVELOPMENT PROGRAMME	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	2,700,000,000	2,629,554,969	100,000,000	100,000,000
01030123000400 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	NUT.1.FNS SUPPLY OF SIMPLE FARM TOOLS FOR SCHOOLS AND HOME GARDENS (HOE, CUTLASS, WHEELBARROW)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	20,000,000	0	30,000,000	30,000,000



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comparative advantage)								
01030123000500 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	ESTABLISHMENT 3 MEGA CASSAVA MILLING PROCESSING CENTRE(ONE IN EACH SENETORIAL DISTRICT)(FSTP)	23010139 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	0	100,000,000	100,000,000
01030123000700 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	CONSTRUCTION OF SPECIAL AGRO INDUSTRIAL PROCESSING ZONES. SAPZ II	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12210200 - AJAOKUTA	500,000,000	16,625,000	500,000,000	500,000,000
01030123000800 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	ESTABLISHMENT OF 3NO GARRI PROCESSING CENTRE IN EACH SENATORIAL DISTRICT(WOMEN IN AGRICULTURE)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	0	300,000,000	300,000,000
01030123000900 - Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)	PROCUREMENT OF 30NO MINI MILLING PROCESSING MACHINE IN EACH SENATORIAL DISTRICT FOR RURAL FARMERS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	50,000,000	0	100,000,000	100,000,000
01030223000100 - Intensive crop and vegetable production	PURCHASE OF 50 NOS OF 6 HORSE POWER SOLAR WATER PUMP FOR IRRIGATION SCHEME	23020113 - CONSTRUCTION / PROVISION OF	70421 - AGRICULTURE	12242200 - STATE WIDE	20,000,000	0	50,000,000	50,000,000



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(irrigation, crop diversification etc.)		AGRICULTURAL FACILITIES						
01030223000200 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	REHABILITATION OF GREEN HOUSE FARMING SYSTEM AT OSARA	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12210100 - ADAVI	30,000,000	0	100,000,000	100,000,000
01030223000300 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	PURCHASING OF 1000NOS WATER PUMPING MACHINES TO AID DRY SEASONING FARMING FOR YOUTH IN AGRICULTURE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	1,300,000	150,000,000	150,000,000
01030226000200 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	NUT.1.FNS.ESTABLISHMENT OF SPECIAL FARMS FOR FRUITS, VEGETABLES AND EDIBLE MUSHROOMS.	23040106 - PLANTING AND CULTIVATION	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	15,075,000	15,075,000
01030323000100 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	PROCUREMENT OF AGRO CHEMICALS (HERBICIDES/ PESTICIDES INSECTICIDES .	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	50,000,000	0	0	0
01030326000100 - Farm inputs supply and service delivery system (improved seeds, fertilizer, agro-chemicals etc.)	NUT.1.FNS.ESTABLISHMENT OF FISH FARMS WITH INPUT SUPPORT (FEEDS, NETS,) IN THE 21 LGA ACROSS THE 3 SENATORIAL DISTRICTS	23040106 - PLANTING AND CULTIVATION	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	2,424,000	2,424,000
01040123000100 - Modern	ESTABLISHMENT OF 5000 METRIC TONNES SILOS IN 3	23020113 - CONSTRUCTION	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	0	100,000,000	100,000,000



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technology for post-harvest storage and value addition	SENATORIAL DISTRICTS FOR POST HARVEST LOSSES	/ PROVISION OF AGRICULTURAL FACILITIES						
01050123000100 - Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	REHABILITATION OF FISH HATCHERIES COMPLEX AIYETORO-GBEDE	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12230900 - IJUMU	1,200,000	0	20,000,000	20,000,000
01050223000100 - Commercial coastal and inland fishing	PROCUREMENT OF FISHING GEARS (NET,CANOE,BOAT,TRAWER FOR FISHERMEN IN 9 LGAs)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	0	20,000,000	20,000,000
01070123000200 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	PROVISION OF AGRICULTURAL EQUIPMENT(RIGGER HARROWS,POWER TILLERS,HARVESTERS,PLANTERS) BY KOGI STATE AGRICULTURAL DEVELOPMENT PROJECT (ADP)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	300,000,000	0	200,000,000	200,000,000
01070123000300 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	PROCUREMENT OF 10 NOS TRACTORS FOR AGRICULTURAL MECHANIZATION IN THE STATE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	500,000,000	65,280,000	1,500,000,000	1,000,000,000
01070123000400 - Integrated rural development (agricultural land development,	PROCUREMENT OF 3 NOS TRESHER AND,3 NOS AND PLANTERS IN THE STATE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	19,662,250	100,000,000	100,000,000



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farm mechanization, & rural infrastructures		AND IMPLEMENTS						
01070123000500 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	PROCUREMENT OF POWER TILLERS AND HARVESTERS INCLUDING FERTILIZERS, IMPROVED SEEDS TO BOOST FOOD SECURITY AND SAFE FUNCTIONING OF FOOD SUPPLY CHAINS FOR POOR HOUSEHOLDS (CARES)	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	5,700,000,000	5,535,163,566	6,000,000,000	4,000,000,000
01070123000600 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	PROCUREMENT OF 70NO MOTORIZED SPRAYER TO IMPROVE/SUPPORT FOR LIVELIHOOD AGRICULTURAL ACTIVITIES ACROSS THE STATE	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	0	100,000,000	100,000,000
01070123000700 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	PROCUREMENT OF 1 NO ESCRAVATORS 1 NOS LOW BED, 3 NOS CART(D8K)BULDOZER AND PROVISION TRUST FUND MODEL TO FARMERS FOR UNDER COMMERCIAL AGRICULTURAL SCHEME FSP	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	500,000,000	0	1,000,000,000	1,000,000,000
01070123000800 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	REFURBLISHING/REPAIRS OF VEHICLES,TRACTORS AND FOR FADAMA	23030114 - REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	70421 - AGRICULTURE	12242200 - STATE WIDE	60,000,000	0	60,000,000	60,000,000
01070223000100 - Youth and	NUT.I.FNS ESTABLISHMENT OF ACQUA CULTURE, CLUSTERS	23010127 - PURCHASE OF	70421 - AGRICULTURE	12242200 - STATE WIDE	500,000,000	0	500,000,000	500,000,000



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women In agriculture empowerment & smallholder agricultural credit strengthening	TO EMPOWER WOMEN AND YOUTH IN KOGI STATE (FSTP)	AGRICULTURAL EQUIPMENT AND IMPLEMENTS						
01070223000200 - Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	PROVISION OF PREMIUM TO NATIONAL AGRICULTURAL INSURANCE SCHEME TO GUARANTEE LOANS FOR AGRICULTURAL INPUTS	23010127 - PURCHASE OF AGRICULTURAL EQUIPMENT AND IMPLEMENTS	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	0	0	0
01070226000100 - Youth and women In agriculture empowerment & smallholder agricultural credit strengthening	ESTABLISHMENT OF 100 HECTARES OF FARM CLUSTER FOR YOUTH IN EACH SENATORIAL DISTRICT	23010101 - PURCHASE / ACQUISITION OF LAND	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	100,000,000	100,000,000
01070323000100 - Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)	PROCUREMENT OF 21 COMPUTERS AND ICT GADGETS FOR FARMERS DATA BANK (21 LGAS)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	40,000,000	0	40,000,000	40,000,000
01070623000100 - Capacity building for stakeholders and professional human resources development	CONSTRUCTION OF 3NOS OF OFFICE BUILDINGS IN COLLEGE OF AGRICULTURE TRAINING INSTITUTE,OCHAJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	12220500 - DEKINA	50,000,000	0	50,000,000	50,000,000
01070623000200 - Capacity building for stakeholders and	CAPACITY BUILDING FOR AGRICULTURAL STAKEHOLDER(STATE	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	0	0	0



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professional human resources development	PARTNERSHIP ON AGRICULTURE)							
01070623000300 - Capacity building for stakeholders and professional human resources development	CAPACITY BUILDING ON NEW METHOD OF AGRICULTURAL PRODUCTION FORPUBLIC FINANCING IN AGRICULTURE	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	10,000,000	0	0	0
01070623000400 - Capacity building for stakeholders and professional human resources development	CAPACITY BUILDING FOR EXTENSION WORKERS	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	0	0	0
01100123000100 - Agriculture Programme Not Elsewhere Classified	RENOVATION/ EQUIPPING OF AGRO-ALLIED COMPANY LIMITED OFFICE BUILDING AT LOKOJA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	12231200 - LOKOJA	20,000,000	0	20,000,000	20,000,000
01100123000200 - Agriculture Programme Not Elsewhere Classified	REHABILITATION OF FERTILIZER STORE AT LOKOJA	23030112 - REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12231200 - LOKOJA	2,000,000	0	2,000,000	2,000,000
01100125000100 - Agriculture Programme Not Elsewhere Classified	RENOVATION OF MINISTRY OF AGRICULTURE,FOOD AND SECURITY OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	12231200 - LOKOJA	150,000,000	0	100,000,000	100,000,000
20100123000100 - CLIMATE CHANGE - General	NUT.1.FNS ESTABLISHMENT OF 50 NO VEGETABLE HOME GARDENS IN EACH LOCAL GOVERNMENT OF THE STATE (CLIMATE CHANGE)(FSTP)	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	30,000,000	0	50,000,000	50,000,000
20100123000200 - CLIMATE CHANGE - General	ESTABLISHMENT OF CLIMATE SMART AGRICULTURAL CENTRE (SOIL AND WATER MANAGEMENT) FOR WOMEN	23010142 - PURCHASE OF CLIMATE MANAGEMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	50,000,000	0	100,000,000	100,000,000



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	AND YOUTH IN EACH OF THE SENATORIAL DISTRICT	EQUIPMENT/ MATERIALS						
20100123000300 - CLIMATE CHANGE - General	PROCUREMENT OF CLIMATE CHANGE MANGEMENT EQUIPMENT FOR SUSTAINABLE AGRICULTURE IN KOGI STATE	23010142 - PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	100,000,000	0	100,000,000	100,000,000
20100123000400 - CLIMATE CHANGE - General	ESTABLISHMENT OF DEMONSTRATION FARM CENTRE USING ORGANIC FARMING FOR AGRO- ECOLOGY IN 21 LGAs	23010142 - PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	103,035,235	0	100,000,000	100,000,000



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021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	55,000	3,250,000	250,000	250,000
12	INDEPENDENT REVENUE	55,000	3,250,000	250,000	250,000
1202	NON-TAX REVENUE	55,000	3,250,000	250,000	250,000
120206	SALES - GENERAL	55,000	250,000	250,000	250,000
12020659	SALES OF SEED/SEEDLING	55,000	250,000	250,000	250,000
120207	EARNINGS -GENERAL	0	3,000,000	0	0
12020741	EARNINGS FROM TRACTOR HIRING	0	3,000,000	0	0
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	884,529,604	343,133,703.06	1,014,386,057	1,014,386,057
21	PERSONNEL COST	482,684,604	337,133,703.06	571,216,867	571,216,867
2101	SALARY	482,684,604	337,133,703.06	571,216,867	571,216,867
210101	SALARIES AND WAGES	482,684,604	337,133,703.06	571,216,867	571,216,867
21010101	SALARY	482,684,604	337,133,703.06	571,216,867	571,216,867
22	OTHER RECURRENT COSTS	401,845,000	6,000,000	443,169,190	443,169,190
2202	OVERHEAD COST	401,845,000	6,000,000	443,169,190	443,169,190
220201	TRAVEL & TRANSPORT - GENERAL	4,500,000	4,041,000	3,250,000	3,250,000
22020102	TRAVEL AND TRANSPORT - OTHERS	4,500,000	4,041,000	3,250,000	3,250,000
220202	UTILITIES - GENERAL	450,000	0	2,970,000	2,970,000
22020201	INTERNET ACCESS CHARGES	50,000	0	500,000	500,000
22020204	ELECTRICITY BILL /CHARGES	200,000	0	1,850,000	1,850,000
22020205	TELEPHONE CHARGES	200,000	0	620,000	620,000
220203	MATERIALS & SUPPLIES - GENERAL	150,985,000	793,000	160,500,000	160,500,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	385,000	380,000	4,500,000	4,500,000
22020323	OFFICE AND GENERAL EXPENSES	150,600,000	413,000	156,000,000	156,000,000
220204	MAINTENANCE SERVICES - GENERAL	2,410,000	987,000	15,399,190	15,399,190



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22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,000,000	713,000	5,500,000	5,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	210,000	204,000	4,500,000	4,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000	70,000	5,399,190	5,399,190
220205	TRAINING - GENERAL	2,000,000	0	3,500,000	3,500,000
22020501	LOCAL TRAINING	2,000,000	0	3,500,000	3,500,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	250,000	0	4,000,000	4,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	250,000	0	4,000,000	4,000,000
220209	FINANCIAL CHARGES - GENERAL	100,000	24,000	2,500,000	2,500,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,000	24,000	2,500,000	2,500,000
220210	MISCELLANEOUS EXPENSES GENERAL	241,150,000	155,000	251,050,000	251,050,000
22021001	REFRESHMENT & MEALS	200,000	0	4,500,000	4,500,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	190,550,000	155,000	190,550,000	190,550,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	200,000	0	3,500,000	3,500,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	200,000	0	2,500,000	2,500,000
22021097	SMALL HOLDER HORTICULTURAL EMPOWERMENT PROJECT (SHEP)	50,000,000	0	50,000,000	50,000,000
021500300100	KOGI AGRICULTURAL DEVELOPMENT PROJECT (ADP)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
704	ECONOMIC AFFAIRS	884,529,604	343,133,703	1,014,386,057	1,014,386,057
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	884,529,604	343,133,703	1,014,386,057	1,014,386,057
70421	AGRICULTURE	884,529,604	343,133,703	1,014,386,057	1,014,386,057



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021500500100	KOGI AGRO-ALLIED COMPANY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	601,500	1,800,000	3,000,000	3,000,000
12	INDEPENDENT REVENUE	601,500	1,800,000	3,000,000	3,000,000
1202	NON-TAX REVENUE	601,500	1,800,000	3,000,000	3,000,000
120207	EARNINGS -GENERAL	601,500	1,800,000	3,000,000	3,000,000
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	601,500	1,800,000	3,000,000	3,000,000
021500500100	KOGI AGRO-ALLIED COMPANY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	1,125,811,192	84,157,889.64	1,133,530,828	733,530,828
21	PERSONNEL COST	82,557,192	72,255,889.64	95,061,828	95,061,828
2101	SALARY	82,557,192	72,255,889.64	95,061,828	95,061,828
210101	SALARIES AND WAGES	82,557,192	72,255,889.64	95,061,828	95,061,828
21010101	SALARY	82,557,192	72,255,889.64	95,061,828	95,061,828
22	OTHER RECURRENT COSTS	43,254,000	11,902,000	38,469,000	38,469,000
2202	OVERHEAD COST	18,254,000	11,902,000	13,469,000	13,469,000
220201	TRAVEL & TRANSPORT - GENERAL	700,000	620,000	500,000	500,000
22020102	TRAVEL AND TRANSPORT - OTHERS	700,000	620,000	500,000	500,000
220202	UTILITIES - GENERAL	300,000	0	300,000	300,000
22020204	ELECTRICITY BILL /CHARGES	300,000	0	300,000	300,000
220203	MATERIALS & SUPPLIES - GENERAL	1,300,000	827,000	900,000	900,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	345,000	300,000	300,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	0	100,000	100,000
22020323	OFFICE AND GENERAL EXPENSES	700,000	482,000	500,000	500,000
220204	MAINTENANCE SERVICES - GENERAL	990,000	785,000	1,500,000	1,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	140,000	135,000	500,000	500,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	350,000	280,000	500,000	500,000



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22020405	MAINTENANCE OF OFFICE EQUIPMENT	500,000	370,000	500,000	500,000
220205	TRAINING - GENERAL	300,000	0	300,000	300,000
22020501	LOCAL TRAINING	300,000	0	300,000	300,000
220206	OTHER SERVICES - GENERAL	950,000	830,000	500,000	500,000
22020601	SECURITY SERVICES EXPENSES	950,000	830,000	500,000	500,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	64,000	0	100,000	100,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	64,000	0	100,000	100,000
220208	FUEL & LUBRICANTS - GENERAL	7,200,000	6,545,000	3,900,000	3,900,000
22020801	MOTOR VEHICLE FUEL COST	2,000,000	1,850,000	1,000,000	1,000,000
22020803	PLANTS/ GENERATOR FUEL COST	400,000	360,000	500,000	500,000
22020806	DIESEL EXPENSES	2,900,000	2,675,000	1,200,000	1,200,000
22020807	FUEL EXPENSES	1,900,000	1,660,000	1,200,000	1,200,000
220209	FINANCIAL CHARGES - GENERAL	50,000	0	100,000	100,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	50,000	0	100,000	100,000
220210	MISCELLANEOUS EXPENSES GENERAL	6,400,000	2,295,000	5,369,000	5,369,000
22021001	REFRESHMENT & MEALS	1,400,000	1,000,000	769,000	769,000
22021002	PUBLICITY & ADVERTISEMENTS	400,000	0	400,000	400,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	0	500,000	500,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	100,000	0	200,000	200,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,500,000	0	2,500,000	2,500,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,500,000	1,295,000	1,000,000	1,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,000,000	0	25,000,000	25,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,000,000	0	25,000,000	25,000,000
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	25,000,000	0	25,000,000	25,000,000
23	CAPITAL EXPENDITURE	1,000,000,000	0	1,000,000,000	600,000,000
2301	FIXED ASSETS PURCHASED	500,000,000	0	500,000,000	300,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	500,000,000	0	500,000,000	300,000,000
23010139	PURCHASE OF AGRICULTURAL EQUIPMENT	500,000,000	0	500,000,000	300,000,000
2302	CONSTRUCTION / PROVISION	500,000,000	0	500,000,000	300,000,000



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230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	500,000,000	0	500,000,000	300,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	500,000,000	0	500,000,000	300,000,000
021500500100	KOGI AGRO-ALLIED COMPANY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
704	ECONOMIC AFFAIRS	1,125,811,192	84,157,890	1,133,530,828	733,530,828
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,125,811,192	84,157,890	1,133,530,828	733,530,828
70421	AGRICULTURE	1,125,811,192	84,157,890	1,133,530,828	733,530,828

021500500100	KOGI AGRO-ALLIED COMPANY							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	<u>1,000,000,000</u> 0	<u>0</u>	<u>1,000,000,000</u> 0	<u>600,000,000</u>
0102032500010 0 - Poultry, pig, and micro livestock production	ESTABLISHMENT OF LIVESTOCK (POULTRY AND PIGGERY) DEEVELOPMENT CENTRE	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12231200 - LOKOJA	500,000,000	0	500,000,000	300,000,000
0107012500010 0 - Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures	PURCHASE OF AGRICULTURAL EQUIPMENT(2 TRACTORS AND WAGON,3 PLANTERS,3 RIDGERS AND 3 HARROWING)	23010139 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	12231200 - LOKOJA	500,000,000	0	500,000,000	300,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



021500600100	KOGI LAND DEV. BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	31,105,664	22,419,925.38	31,448,597	31,448,597
21	PERSONNEL COST	30,212,733	22,419,925.38	30,555,666	30,555,666
2101	SALARY	30,212,733	22,419,925.38	30,555,666	30,555,666
210101	SALARIES AND WAGES	30,212,733	22,419,925.38	30,555,666	30,555,666
21010101	SALARY	30,212,733	22,419,925.38	30,555,666	30,555,666
22	OTHER RECURRENT COSTS	892,931	0	892,931	892,931
2202	OVERHEAD COST	892,931	0	892,931	892,931
220201	TRAVEL & TRANSPORT - GENERAL	83,040	0	83,040	83,040
22020102	TRAVEL AND TRANSPORT - OTHERS	83,040	0	83,040	83,040
220202	UTILITIES - GENERAL	103,800	0	103,800	103,800
22020204	ELECTRICITY BILL /CHARGES	51,900	0	51,900	51,900
22020205	TELEPHONE CHARGES	51,900	0	51,900	51,900
220203	MATERIALS & SUPPLIES - GENERAL	103,800	0	103,800	103,800
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	103,800	0	103,800	103,800
220204	MAINTENANCE SERVICES - GENERAL	331,480	0	331,480	331,480
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	155,700	0	155,700	155,700
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	77,850	0	77,850	77,850
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	77,309	0	77,309	77,309
22020405	MAINTENANCE OF OFFICE EQUIPMENT	20,621	0	20,621	20,621
220205	TRAINING - GENERAL	51,900	0	51,900	51,900
22020501	LOCAL TRAINING	51,900	0	51,900	51,900
220210	MISCELLANEOUS EXPENSES GENERAL	218,911	0	218,911	218,911
22021001	REFRESHMENT & MEALS	218,911	0	218,911	218,911
021500600100	KOGI LAND DEV. BOARD				



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
704	ECONOMIC AFFAIRS	31,105,664	22,419,925	31,448,597	31,448,597
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	31,105,664	22,419,925	31,448,597	31,448,597
70421	AGRICULTURE	31,105,664	22,419,925	31,448,597	31,448,597



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	114,661,545,062.11	7,821,396,292.20	164,629,719,823	164,629,719,823
12	INDEPENDENT REVENUE	261,092.11	0	0	0
1202	NON-TAX REVENUE	261,092.11	0	0	0
120201	LICENCES - GENERAL	120,000	0	0	0
12020109	AUCTIONEERS LICENSE	120,000	0	0	0
120204	FEES - GENERAL	130,319.74	0	0	0
12020428	ADMINISTRATIVE CHARGES	130,319.74	0	0	0
120207	EARNINGS -GENERAL	10,772.37	0	0	0
12020701	PROCEEDS FROM OWNER-OCCUPIER HOUSING SCHEME	10,772.37	0	0	0
13	AID AND GRANTS	71,941,471,845	1,107,311,896.65	71,941,425,818	71,941,425,818
1301	AID	200,000,000	0	200,000,000	200,000,000
130101	DOMESTIC AID	200,000,000	0	200,000,000	200,000,000
13010101	CURRENT DOMESTIC AID	200,000,000	0	200,000,000	200,000,000
1302	GRANTS	71,741,471,845	1,107,311,896.65	71,741,425,818	71,741,425,818
130201	DOMESTIC GRANTS	68,441,471,845	0	68,441,425,818	68,441,425,818
13020102	CAPITAL GRANTS FROM FGN	68,441,471,845	0	68,441,425,818	68,441,425,818
130202	FOREIGN GRANTS	3,300,000,000	1,107,311,896.65	3,300,000,000	3,300,000,000
13020201	CURRENT FOREIGN GRANTS	3,000,000,000	1,107,311,896.65	3,000,000,000	3,000,000,000
13020202	CAPITAL FOREIGN GRANTS	300,000,000	0	300,000,000	300,000,000
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	42,719,812,125	6,714,084,395.55	92,688,294,005	92,688,294,005
1402	OTHER CAPITAL RECEIPTS	3,250,000,000	0	3,250,000,000	3,250,000,000
140201	OTHER CAPITAL RECEIPTS	3,250,000,000	0	3,250,000,000	3,250,000,000
14020102	SALE OF FIXED ASSETS	3,000,000,000	0	3,000,000,000	3,000,000,000
14020105	SALES OF UNSERVICEABLE VEHICLE, PLANTS AND EQUIPMENT	250,000,000	0	250,000,000	250,000,000
1403	LOANS/ BORROWINGS RECEIPT	39,469,812,125	6,714,084,395.55	89,438,294,005	89,438,294,005
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	21,469,812,125	6,714,084,395.55	71,438,294,005	71,438,294,005



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	19,000,000,000	6,714,084,395.55	19,000,000,000	19,000,000,000
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	2,469,812,125	0	52,438,294,005	52,438,294,005
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	18,000,000,000	0	18,000,000,000	18,000,000,000
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	18,000,000,000	0	18,000,000,000	18,000,000,000
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	2,432,300,111	378,649,064.61	3,548,460,111	3,424,460,111
21	PERSONNEL COST	292,196,970	192,513,124.61	292,196,970	292,196,970
2101	SALARY	252,196,970	192,513,124.61	252,196,970	252,196,970
210101	SALARIES AND WAGES	252,196,970	192,513,124.61	252,196,970	252,196,970
21010101	SALARY	252,196,970	192,513,124.61	252,196,970	252,196,970
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	40,000,000	0	40,000,000	40,000,000
210201	ALLOWANCES	40,000,000	0	40,000,000	40,000,000
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	40,000,000	0	40,000,000	40,000,000
22	OTHER RECURRENT COSTS	959,863,141	186,135,940	1,676,023,141	1,752,023,141
2202	OVERHEAD COST	945,863,141	179,246,645	1,662,023,141	1,738,023,141
220201	TRAVEL & TRANSPORT - GENERAL	27,338,868	1,834,320	27,338,868	27,338,868
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	3,165,900	837,475	3,165,900	3,165,900
22020102	TRAVEL AND TRANSPORT - OTHERS	4,172,968	996,845	4,172,968	4,172,968
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	20,000,000	0	20,000,000	20,000,000
220202	UTILITIES - GENERAL	2,195,611	1,786,160	605,611	10,605,611
22020201	INTERNET ACCESS CHARGES	2,031,498	1,642,160	531,498	10,531,498
22020205	TELEPHONE CHARGES	164,113	144,000	74,113	74,113
220203	MATERIALS & SUPPLIES - GENERAL	190,653,178	16,136,455	188,453,178	218,453,178
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	6,000,000	5,849,960	5,000,000	15,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	900,000	829,550	300,000	300,000
22020323	OFFICE AND GENERAL EXPENSES	180,623,798	9,456,945	180,023,798	200,023,798



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	3,129,380	0	3,129,380	3,129,380
220204	MAINTENANCE SERVICES - GENERAL	15,166,724	11,225,315	9,716,724	30,716,724
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	4,895,530	4,185,150	2,395,530	12,395,530
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,130,495	2,066,450	2,130,495	7,130,495
22020404	MAINTENANCE OF PLANTS /GENERATORS	3,671,735	3,532,150	1,071,735	1,071,735
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,468,964	1,441,565	1,118,964	7,118,964
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	3,000,000	0	3,000,000	3,000,000
220205	TRAINING - GENERAL	11,380,604	6,255,500	9,880,604	9,880,604
22020501	LOCAL TRAINING	4,994,964	2,165,500	4,994,964	4,994,964
22020502	INTERNATIONAL TRAINING	2,000,000	0	2,000,000	2,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	4,385,640	4,090,000	2,885,640	2,885,640
220206	OTHER SERVICES - GENERAL	7,407,433	1,387,495	6,307,433	6,307,433
22020602	OFFICE RENT	6,000,000	105,000	6,000,000	6,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	1,407,433	1,282,495	307,433	307,433
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	150,000,000	0	1,000,000,000	1,000,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	150,000,000	0	1,000,000,000	1,000,000,000
220208	FUEL & LUBRICANTS - GENERAL	26,000,000	19,280,257	14,000,000	29,000,000
22020803	PLANTS/ GENERATOR FUEL COST	5,000,000	2,318,442	5,000,000	5,000,000
22020806	DIESEL EXPENSES	4,000,000	1,946,195	4,000,000	4,000,000
22020807	FUEL EXPENSES	17,000,000	15,015,620	5,000,000	20,000,000
220209	FINANCIAL CHARGES - GENERAL	11,000,000	0	11,000,000	11,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	0	1,000,000	1,000,000
22020903	VALUATION /PAYMENT OF INSURANCE PREMIUM ON GOVERNMENT BUILDINGS & PROPERTIES/VEHICLES	10,000,000	0	10,000,000	10,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	504,720,723	121,341,143	394,720,723	394,720,723
22021001	REFRESHMENT & MEALS	20,000,000	6,172,000	20,000,000	20,000,000
22021002	PUBLICITY & ADVERTISEMENTS	7,100,000	75,000	7,100,000	7,100,000
22021011	ODODO COMMUNITY /BUSINESS OUTREACH	250,000,000	0	250,000,000	250,000,000



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22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	5,000,000	0	5,000,000	5,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	115,000,000	114,612,000	5,000,000	5,000,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	100,000,000	0	100,000,000	100,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,620,723	482,143	5,620,723	5,620,723
22021098	MONITORING ACTIVITIES AND FOLLOW UP	2,000,000	0	2,000,000	2,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	14,000,000	6,889,295	14,000,000	14,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	14,000,000	6,889,295	14,000,000	14,000,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	14,000,000	6,889,295	14,000,000	14,000,000
23	CAPITAL EXPENDITURE	1,180,240,000	0	1,580,240,000	1,580,240,000
2301	FIXED ASSETS PURCHASED	200,000,000	0	200,000,000	200,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	200,000,000	0	200,000,000	200,000,000
23010141	PURCHASE OF OFFICE TOOLS /MATERIALS	200,000,000	0	200,000,000	200,000,000
2302	CONSTRUCTION / PROVISION	550,000,000	0	1,250,000,000	1,250,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	550,000,000	0	1,250,000,000	1,250,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000	0	750,000,000	750,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	500,000,000	0	500,000,000	500,000,000
2303	REHABILITATION / REPAIRS	400,000,000	0	100,000,000	100,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	400,000,000	0	100,000,000	100,000,000
23030103	REHABILITATION / REPAIRS - HOUSING	100,000,000	0	100,000,000	100,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	300,000,000	0	0	0
2305	OTHER CAPITAL PROJECTS	30,240,000	0	30,240,000	30,240,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	30,240,000	0	30,240,000	30,240,000
23050106	ECONOMIC EMPOWERMENT	30,240,000	0	30,240,000	30,240,000
022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	2,432,300,111	378,649,065	3,548,460,111	3,548,460,111



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7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,432,300,111	378,649,065	3,548,460,111	3,548,460,111
70112	FINANCIAL AND FISCAL AFFAIRS	2,432,300,111	378,649,065	3,548,460,111	3,548,460,111

022000100100	MINISTRY OF FINANCE, BUDGET AND ECONOMIC PLANNING							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	1,180,240,000	0	1,580,240,000	1,380,240,000
0310012300080 0 - Poverty Alleviation - General	STATE'S FINANCIAL ASSISTANCE TO KOGI COMMUNITY & SOCIAL DEVELOPMENT AGENCY FOR COMMUNITY PROJECTS SUCH AS REHABILITATION OF PUBLIC CLINIC, SCHOOLS.	23030103 - REHABILITATION / REPAIRS - HOUSING	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	100,000,000	0	100,000,000	100,000,000
0610012300230 0 - Housing and Urban Development - General	CONSTRUCTION OF KOGI TREASURY HOUSE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	50,000,000	0	750,000,000	550,000,000
1310012300580 0 - Reform of Government and Governance - General	KOGI STATE INVESTMENT PROGRAMME THAT BRING INVESTORS INTO KOGI STATE ECONOMY	23050106 - ECONOMIC EMPOWERMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	30,240,000	0	30,240,000	30,240,000
1310012300600 0 - Reform of Government and Governance - General	PURCHASE OF TOOLS/ MATERIALS FOR KOGI STATE ECONOMIC SUMMIT	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	200,000,000	0	200,000,000	200,000,000
1310012400070 0 - Reform of Government and Governance - General	KOGI STATE FINANCIAL SUPPORT TO PROFESSIONAL BODIES TO CONSTRUCT INFRASTRUCTURE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	500,000,000	0	500,000,000	500,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



1310012500140 0 - Reform of Government and Governance - General	RENOVATION /REMODELLING OF DMO'S OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	300,000,000	0	0	0



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022000200100	DEBT MANAGEMENT OFFICE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	51,468,934,226	34,962,986,275.91	16,083,918,000	16,083,918,000
22	OTHER RECURRENT COSTS	51,468,934,226	34,962,986,275.91	16,083,918,000	16,083,918,000
2202	OVERHEAD COST	85,918,000	4,806,772.63	83,918,000	83,918,000
220201	TRAVEL & TRANSPORT - GENERAL	30,000,000	1,805,000	30,000,000	30,000,000
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	6,000,000	460,000	6,000,000	6,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	6,000,000	1,345,000	6,000,000	6,000,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	18,000,000	0	18,000,000	18,000,000
220202	UTILITIES - GENERAL	2,818,000	27,500	2,818,000	2,818,000
22020201	INTERNET ACCESS CHARGES	2,000,000	0	2,000,000	2,000,000
22020203	WATER RATE	118,000	0	118,000	118,000
22020204	ELECTRICITY BILL /CHARGES	200,000	27,500	200,000	200,000
22020205	TELEPHONE CHARGES	500,000	0	500,000	500,000
220203	MATERIALS & SUPPLIES - GENERAL	9,400,000	1,427,500	7,400,000	7,400,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,000,000	1,227,500	2,000,000	2,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	400,000	0	400,000	400,000
22020323	OFFICE AND GENERAL EXPENSES	7,000,000	200,000	5,000,000	5,000,000
220204	MAINTENANCE SERVICES - GENERAL	15,000,000	510,000	15,000,000	15,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,000,000	0	3,000,000	3,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	485,000	1,000,000	1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,000,000	0	7,000,000	7,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,000,000	0	1,000,000	1,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,000,000	25,000	1,000,000	1,000,000
22020439	GBV SITUATION ROOM AND DATA MANAGEMENTCENTRE EXPENSES	2,000,000	0	2,000,000	2,000,000
220205	TRAINING - GENERAL	5,200,000	0	5,200,000	5,200,000
22020501	LOCAL TRAINING	5,000,000	0	5,000,000	5,000,000
22020502	INTERNATIONAL TRAINING	200,000	0	200,000	200,000



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220206	OTHER SERVICES - GENERAL	1,000,000	185,000	1,000,000	1,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	1,000,000	185,000	1,000,000	1,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,000,000	0	8,000,000	8,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	8,000,000	0	8,000,000	8,000,000
220208	FUEL & LUBRICANTS - GENERAL	4,000,000	190,000	4,000,000	4,000,000
22020801	MOTOR VEHICLE FUEL COST	2,000,000	190,000	2,000,000	2,000,000
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	0	2,000,000	2,000,000
220209	FINANCIAL CHARGES - GENERAL	1,000,000	21,772.63	1,000,000	1,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	21,772.63	1,000,000	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	9,500,000	640,000	9,500,000	9,500,000
22021001	REFRESHMENT & MEALS	6,000,000	620,000	6,000,000	6,000,000
22021002	PUBLICITY & ADVERTISEMENTS	1,000,000	0	1,000,000	1,000,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	2,000,000	0	2,000,000	2,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	500,000	20,000	500,000	500,000
2206	PUBLIC DEBT CHARGES	51,382,016,226	34,957,579,503.28	16,000,000,000	16,000,000,000
220601	FOREIGN INTEREST / DISCOUNT	600,000,000	398,224,645.02	1,000,000,000	1,000,000,000
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	600,000,000	398,224,645.02	1,000,000,000	1,000,000,000
220602	DOMESTIC INTEREST / DISCOUNT	1,180,000,000	281,694,290.68	4,000,000,000	4,000,000,000
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	1,180,000,000	281,694,290.68	4,000,000,000	4,000,000,000
220603	FOREIGN PRINCIPAL	6,000,000,000	4,765,000,879.19	1,000,000,000	1,000,000,000
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	6,000,000,000	4,765,000,879.19	1,000,000,000	1,000,000,000
220604	DOMESTIC PRINCIPAL	43,602,016,226	29,512,659,688.39	10,000,000,000	10,000,000,000
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	43,602,016,226	29,512,659,688.39	10,000,000,000	10,000,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	600,000	0	0
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	600,000	0	0
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,000,000	600,000	0	0
022000200100	DEBT MANAGEMENT OFFICE				



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Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	51,468,934,226	34,962,986,276	16,083,918,000	16,083,918,000
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	86,918,000	5,406,773	83,918,000	83,918,000
70112	FINANCIAL AND FISCAL AFFAIRS	86,918,000	5,406,773	83,918,000	83,918,000
7017	PUBLIC DEBT TRANSACTIONS	51,382,016,226	34,957,579,503	16,000,000,000	16,000,000,000
70171	PUBLIC DEBT TRANSACTIONS	51,382,016,226	34,957,579,503	16,000,000,000	16,000,000,000



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022000300100	BUDGET AND ECONOMIC PLANNING				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	13,640,805,850	8,177,844,862.59	22,093,643,750	22,017,643,750
21	PERSONNEL COST	210,246,564	109,016,673.19	210,246,564	210,246,564
2101	SALARY	150,246,564	98,935,869.19	150,246,564	150,246,564
210101	SALARIES AND WAGES	150,246,564	98,935,869.19	150,246,564	150,246,564
21010101	SALARY	150,246,564	98,935,869.19	150,246,564	150,246,564
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	60,000,000	10,080,804	60,000,000	60,000,000
210201	ALLOWANCES	60,000,000	10,080,804	60,000,000	60,000,000
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	30,000,000	0	30,000,000	30,000,000
21020134	PRODUCTIVITY ALLOWANCE (NG-CARES)	30,000,000	10,080,804	30,000,000	30,000,000
22	OTHER RECURRENT COSTS	8,313,671,286	5,920,760,373.40	13,652,822,386	13,576,822,386
2202	OVERHEAD COST	8,293,584,286	5,920,760,373.40	13,632,735,386	13,556,735,386
220201	TRAVEL & TRANSPORT - GENERAL	58,000,000	55,088,000	20,000,000	20,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	10,000,000	8,266,000	10,000,000	10,000,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	48,000,000	46,822,000	10,000,000	10,000,000
220202	UTILITIES - GENERAL	20,000,000	4,220,000	20,000,000	20,000,000
22020201	INTERNET ACCESS CHARGES	20,000,000	4,220,000	20,000,000	20,000,000
220203	MATERIALS & SUPPLIES - GENERAL	850,452,524	441,591,901.09	318,752,524	323,752,524
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	46,000,000	44,921,400	15,000,000	20,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	300,000	40,000	300,000	300,000
22020323	OFFICE AND GENERAL EXPENSES	301,123,144	66,369,500	300,423,144	300,423,144
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	503,029,380	330,261,001.09	3,029,380	3,029,380
220204	MAINTENANCE SERVICES - GENERAL	30,716,724	16,423,600	530,716,724	540,716,724
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	10,395,530	9,006,000	10,395,530	20,395,530
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	12,130,495	4,234,000	12,130,495	12,130,495
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,071,735	300,000	1,071,735	1,071,735
22020405	MAINTENANCE OF OFFICE EQUIPMENT	4,118,964	2,883,600	4,118,964	4,118,964



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22020411	EXPANSION AND UPDATING STATE SINGLE REGISTER(SSR) BY KOGI SOCU-NG -CARES (KG- CARES)	0	0	500,000,000	500,000,000
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	3,000,000	0	3,000,000	3,000,000
220205	TRAINING - GENERAL	146,880,605	142,733,000	242,880,605	242,880,605
22020501	LOCAL TRAINING	70,994,965	69,000,000	32,994,965	32,994,965
22020502	INTERNATIONAL TRAINING	72,000,000	69,933,000	7,000,000	7,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	3,885,640	3,800,000	2,885,640	2,885,640
22020568	BUILDING CAPACITY OF SELECTED FARMERS, FOCAL /PROGRAMME OFFICERS BY NEPAD	0	0	200,000,000	200,000,000
220206	OTHER SERVICES - GENERAL	508,207,433	176,000	222,207,433	222,207,433
22020602	OFFICE RENT	10,000,000	8,000	10,000,000	10,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	1,107,433	168,000	1,107,433	1,107,433
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENVENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	56,100,000	0	56,100,000	56,100,000
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	436,000,000	0	150,000,000	150,000,000
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	5,000,000	0	5,000,000	5,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,300,000,000	5,134,607,975.52	10,725,000,000	10,725,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	5,300,000,000	5,134,607,975.52	8,225,000,000	8,225,000,000
22020705	PUBLIC PRIVATE PARTNERSHIP PROJECT FACILITATION FUND (PFF)	0	0	2,500,000,000	2,500,000,000
220208	FUEL & LUBRICANTS - GENERAL	31,000,000	22,456,700	25,000,000	25,000,000
22020803	PLANTS/ GENERATOR FUEL COST	5,000,000	80,000	5,000,000	5,000,000
22020806	DIESEL EXPENSES	10,000,000	9,580,000	4,000,000	4,000,000
22020807	FUEL EXPENSES	16,000,000	12,796,700	16,000,000	16,000,000
220209	FINANCIAL CHARGES - GENERAL	1,000,000	0	1,000,000	1,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	0	1,000,000	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	1,347,327,000	103,463,196.79	1,527,178,100	1,436,178,100
22021001	REFRESHMENT & MEALS	250,000,000	31,168,700	150,000,000	150,000,000
22021002	PUBLICITY & ADVERTISEMENTS	7,100,000	500,000	7,100,000	7,100,000



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22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	100,000,000	0	100,000,000	100,000,000
22021005	NEW PARTNERSHIP FOR AFRICAN DEVELOPMENT (NEPAD) RUNNING COST	300,000,000	0	300,000,000	209,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	5,000,000	0	5,000,000	5,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	350,013,000	35,100,000	350,013,000	350,013,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,100,000	0	5,100,000	5,100,000
22021049	CARES COORDINATING UNIT EXPENSES	276,026,000	34,914,496.79	150,000,000	150,000,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	14,088,000	1,780,000	369,965,100	369,965,100
22021082	UN-FOOD SYSTEM TRANSFORMATION PATHWAY (UN-FSTP) OPERATIONAL COST	15,000,000	0	15,000,000	15,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	25,000,000	0	75,000,000	75,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	20,087,000	0	20,087,000	20,087,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	20,087,000	0	20,087,000	20,087,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	20,087,000	0	20,087,000	20,087,000
23	CAPITAL EXPENDITURE	5,116,888,000	2,148,067,816	8,230,574,800	8,230,574,800
2301	FIXED ASSETS PURCHASED	428,500,000	238,450,000	455,000,000	455,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	428,500,000	238,450,000	455,000,000	455,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	160,000,000	0	160,000,000	160,000,000
23010113	PURCHASE OF COMPUTERS	38,500,000	38,450,000	35,000,000	35,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	220,000,000	200,000,000	250,000,000	250,000,000
23010140	PURCHASE OF OFFICE EQUIPMENT	10,000,000	0	10,000,000	10,000,000
2302	CONSTRUCTION / PROVISION	3,610,000,000	1,896,536,801	7,240,000,000	7,240,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,610,000,000	1,896,536,801	7,240,000,000	7,240,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	350,000,000	0	200,000,000	200,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,860,000,000	1,896,536,801	6,840,000,000	6,840,000,000
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	50,000,000	0	50,000,000	50,000,000
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	350,000,000	0	150,000,000	150,000,000
2303	REHABILITATION / REPAIRS	40,000,000	0	40,000,000	40,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	40,000,000	0	40,000,000	40,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	40,000,000	0	40,000,000	40,000,000
2305	OTHER CAPITAL PROJECTS	1,038,388,000	13,081,015	495,574,800	495,574,800



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230501	ACQUISITION OF NON TANGIBLE ASSETS	1,038,388,000	13,081,015	495,574,800	495,574,800
23050101	RESEARCH AND DEVELOPMENT	1,033,175,500	13,081,015	490,000,000	490,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	5,212,500	0	5,574,800	5,574,800
022000300100	BUDGET AND ECONOMIC PLANNING				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	13,640,805,850	8,177,844,863	22,093,643,750	22,093,643,750
7013	GENERAL SERVICES	13,640,805,850	8,177,844,863	22,093,643,750	22,093,643,750
70132	OVERALL PLANNING AND STATISTICAL SERVICES	13,640,805,850	8,177,844,863	22,093,643,750	22,093,643,750

022000300100	BUDGET AND ECONOMIC PLANNING							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	5,116,888,000	2,148,067,816	8,230,574,800	8,230,574,800
0310012300010 0 - Poverty Alleviation - General	PROCCUREMENT AND INSTALLATION OF SOLER ENERGY AND DRILLING OF BOREHOLE IN THE 21 LOCAL GOVERNMENT AREA AS HOUSE MEMBER CONSTITUENCY PROJECT,	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	800,000,000	510,000,000	2,000,000,000	2,000,000,000
0310012300110 0 - Poverty Alleviation - General	GCCC FOR ALL EXTERNALLY FUNDED CAPITAL PROJECTS (CAPITAL SUPPLEMENTATION)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	200,000,000	0	0	0
0310012300120 0 - Poverty Alleviation - General	STATE'S FINANCIAL ASSISTANCE TO KOGI COMMUNITY & SOCIAL DEVELOPMENT AGENCY FOR COMMUNITY PROJECTS SUCH AS CONSTRUCTION OFCLINIC, SCHOOLS, MARKET ETC	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	300,000,000	0	300,000,000	300,000,000



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0310012300130 0 - Poverty Alleviation - General	PROCUREMENT OF OFFICE FURNITURE, FITTINGS AND EQUIPMENT FOR NG-CARE COORDINATING OFFICE.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	140,000,000	0	140,000,000	140,000,000
0310012300140 0 - Poverty Alleviation - General	PROVISION OF BASIC AMENITIES SUCH AS (5 NOS OF CLINIC BUILDING, AND 3 NOS OF BOREHOLE WATER) IN EACH OF THE THREE SENATORIAL DISTRICT(CARES)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	1,500,000,000	1,386,536,801	2,000,000,000	2,000,000,000
0610012300250 0 - Housing and Urban Development - General	PREPARATION & PRODUCTION OF STATE INTEGRATED INFRASTRUCTURE MASTER PLAN (SIIMP) DOCUMENT	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	250,000,000	0	250,000,000	250,000,000
0610012300260 0 - Housing and Urban Development - General	PREPARATION AND PRODUCTION OF STATE DEVELOPMENT PLAN (SDP) DOCUMENT	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	240,000,000	0	240,000,000	240,000,000
0610012400160 0 - Housing and Urban Development - General	RENOVATION AND EQUIPPING OF OPEN GOVERNMENT PARTNERSHIP (OGP) OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	40,000,000	0	40,000,000	40,000,000
1110012300250 0 - Information Communication and Technology - General	FULL AUTOMATION OF BUDGET PROCESS/ BELLO CARE FINANCIAL SOLUTION.	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	350,000,000	0	150,000,000	150,000,000
1110012300260 0 - Information Communication and Technology - General	CONSTRUCTION OF WEB-BASED BUDGET STUDIO INCLUDING FURNISHING SND MAINTENANCE FOR BUDGET ACTIVITIES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	350,000,000	0	200,000,000	200,000,000
1110012300270 0 - Information Communication and Technology - General	PURCHASE OF LAPTOP FOR PLANNING, RESEARCH AND STATISTICS (PRS) STAFF IN ALL MDAS	23010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	38,500,000	38,450,000	35,000,000	35,000,000



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1110012300280 0 - Information Communication and Technology - General	PURCHASE OF 10NOS COMPUTER LAPTOPS, DESKTOPS, UPS AND PRINTERS	23010140 - PURCHASE OF OFFICE EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	10,000,000	0	10,000,000	10,000,000
1110012400020 0 - Information Communication and Technology - General	NUT.4.NIS.PROCUREMENT OF SOFTWARE FOR ESTABLISHING NUTRITION INFORMATION SYSTEM ALONG WITH ANNUAL SCORE CARDS FOR QUARTERLY TRACKING OF NUTRITION BUDGET PERFORMANCE IN LINE MDAS	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	5,212,500	0	5,574,800	5,574,800
1210012300020 0 - Growing the Private Sector - General	DOMESTICATION OF ECONOMIC RECOVERY AND GROWTH PLAN	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	10,000,000	0	0	0
1310012300670 0 - Reform of Government and Governance - General	ESTABLISHMENT OF BUSINESS CENTRE FOR VULNURABLES BY YESSO THROUGH CONDITIONAL CASH TRANSFER	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	10,000,000	0	0	0
1310012300700 0 - Reform of Government and Governance - General	UNDP- ASSISTED PROGRAMMES(EMPOWERIN G VULNERABLE TO EQUIPED THEIR BUSINESS)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	50,000,000	0	50,000,000	50,000,000
1310012300720 0 - Reform of Government and Governance - General	KOGI STATE FINANCIAL ASSISTANCE TO KOGI YESSO NET TO BUY INDUSTRIALEQUIPMENT TO CARRY OUT ITS FUNCTION	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	220,000,000	200,000,000	250,000,000	250,000,000
1310012300730 0 - Reform of Government and Governance - General	PROCUREMENT OF FURNITURE AND FITTINGS INCLUDING AIR CONDITION	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	20,000,000	0	20,000,000	20,000,000
1310012300740 0 - Reform of Government and	CAPACITY BUILDING/ STEP DOWN TRAINING FOR THE 21 LGAS	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	30,000,000	0	0	0



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Governance - General								
1310012400010 0 - Reform of Government and Governance - General	NUT 4HRN. DEVELOP THE CAPACITY OF 40 STATE COMMITTEE ON FOOD AND NUTRITION (SCFN) MEMBERS AND 21 LGAS NUTRITION FOCAL PERSONS ON CURRENT ISSUES, NEW METHODOLOGIES AND PRIORITY NUTRITION ACTIONS	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	300,000,000	13,081,015	0	0
1310012400020 0 - Reform of Government and Governance - General	NUT 5HRN. BUILD CAPACITY (TRAINING AND RE-TRAINING) OF NUTRITIONISTS, NUTRITION DESK OFFICERS AND OTHER RELEVANT SERVICE PROVIDERS TO IMPROVE THEIR CAPACITY FOR FOOD AND NUTRITION PROGRAMME MANAGEMENT	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	3,175,500	0	0	0
1310012400030 0 - Reform of Government and Governance - General	PREPARATION & PRODUCTION OF 200 COPIES OF MULTI - SECTORAL COSTED ACTION PLAN FOR EFFECTIVE IMPLEMENTATION OF KOGI STATE VIOLENCE AGAINST PERSONS PROHIBITION LAW.	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	50,000,000	0	50,000,000	50,000,000
1310012500090 0 - Reform of Government and Governance - General	BUILDING CAPACITY OF SELECTED FARMERS, FOCAL /PROGRAMME OFFICERS BY NEPAD	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	200,000,000	0	0	0
1310012600070 0 - Reform of Government and Governance - General	GOVERNOR ODODO 239 WARD DEVELOPMENT PROGRAMME IN CONSTRUCTION OF ROADS OR DRILLING OF MOTORIZED BOREHOLES OR	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	0	0	2,390,000,000	2,390,000,000



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	INSTALLATION OF SOLAR POWER.							
1310012600300 0 - Reform of Government and Governance - General	RENOVATION /REMODELLING OF KOGI SOCU OFFICE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	0	0	100,000,000	100,000,000



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022000400100	STATE BUREAU OF STATISTICS				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	344,867,304	7,841,000	721,599,679	721,599,679
21	PERSONNEL COST	43,567,304	0	82,017,443	82,017,443
2101	SALARY	43,567,304	0	82,017,443	82,017,443
210101	SALARIES AND WAGES	43,567,304	0	82,017,443	82,017,443
21010101	SALARY	43,567,304	0	82,017,443	82,017,443
22	OTHER RECURRENT COSTS	271,300,000	7,841,000	309,400,000	309,400,000
2202	OVERHEAD COST	271,300,000	7,841,000	309,400,000	309,400,000
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000	495,000	38,000,000	38,000,000
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	0	0	8,000,000	8,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	0	0	10,000,000	10,000,000
22020103	INTERNATIONAL TRAVEL AND TRANSPORT - TRAINING	0	0	7,000,000	7,000,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	0	0	5,000,000	5,000,000
22020108	TRAVEL OPERATION AND LOGISTICS	10,000,000	495,000	8,000,000	8,000,000
220202	UTILITIES - GENERAL	4,600,000	105,000	8,600,000	8,600,000
22020201	INTERNET ACCESS CHARGES	3,000,000	0	2,000,000	2,000,000
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	0	0	5,000,000	5,000,000
22020203	WATER RATE	100,000	0	100,000	100,000
22020204	ELECTRICITY BILL /CHARGES	1,500,000	105,000	1,500,000	1,500,000
220203	MATERIALS & SUPPLIES - GENERAL	206,000,000	3,386,000	209,000,000	209,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,000,000	313,000	3,000,000	3,000,000
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	8,000,000	0	8,000,000	8,000,000
22020323	OFFICE AND GENERAL EXPENSES	3,000,000	672,000	54,000,000	54,000,000
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	193,000,000	2,401,000	144,000,000	144,000,000
220204	MAINTENANCE SERVICES - GENERAL	9,000,000	355,900	8,000,000	8,000,000



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22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	4,000,000	215,900	4,000,000	4,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,000,000	140,000	2,000,000	2,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	3,000,000	0	2,000,000	2,000,000
220205	TRAINING - GENERAL	8,000,000	0	5,000,000	5,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	8,000,000	0	5,000,000	5,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	0	8,000,000	8,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	10,000,000	0	8,000,000	8,000,000
220208	FUEL & LUBRICANTS - GENERAL	8,000,000	2,180,000	11,000,000	11,000,000
22020801	MOTOR VEHICLE FUEL COST	3,500,000	2,180,000	8,000,000	8,000,000
22020803	PLANTS/ GENERATOR FUEL COST	3,000,000	0	2,000,000	2,000,000
22020806	DIESEL EXPENSES	1,500,000	0	1,000,000	1,000,000
220209	FINANCIAL CHARGES - GENERAL	100,000	2,000	200,000	200,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,000	2,000	200,000	200,000
220210	MISCELLANEOUS EXPENSES GENERAL	15,600,000	1,317,100	21,600,000	21,600,000
22021001	REFRESHMENT & MEALS	10,000,000	487,100	10,000,000	10,000,000
22021002	PUBLICITY & ADVERTISEMENTS	3,000,000	372,000	2,000,000	2,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	0	0	1,000,000	1,000,000
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	200,000	0	200,000	200,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	200,000	33,000	200,000	200,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	0	0	6,000,000	6,000,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	200,000	0	200,000	200,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,000,000	425,000	2,000,000	2,000,000
23	CAPITAL EXPENDITURE	30,000,000	0	330,182,236	330,182,236
2301	FIXED ASSETS PURCHASED	10,000,000	0	30,000,000	30,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	10,000,000	0	30,000,000	30,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000	0	30,000,000	30,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



2302	CONSTRUCTION / PROVISION	20,000,000	0	300,182,236	300,182,236
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,000,000	0	300,182,236	300,182,236
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	275,182,236	275,182,236
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	20,000,000	0	25,000,000	25,000,000
022000400100	STATE BUREAU OF STATISTICS				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	344,867,304	7,841,000	721,599,679	721,599,679
7013	GENERAL SERVICES	344,867,304	7,841,000	721,599,679	721,599,679
70132	OVERALL PLANNING AND STATISTICAL SERVICES	344,867,304	7,841,000	721,599,679	721,599,679

022000400100	STATE BUREAU OF STATISTICS							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	30,000,000	0	330,182,236	330,182,236
11100125000100 - Information Communication and Technology - General	PURCHASE OF ICT (21 ANDROID PHONES(CAPI), 5 DESKTOP & 2 LAPTOP COMPUTERS, 2PRINTERS, 5 UPS AND A PHOTOCOPYING MACHINE FOR DATA COLLECTION AND ANALYSIS	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	20,000,000	0	25,000,000	25,000,000
13100125000800 - Reform of Government and Governance - General	PURCHASE OF 15 EXECUTIVE TABLES AND 60 CHAIRS FOR CONFERENCE HALL,5 CABINETS, 10 CELLING FANS AND 2 AC	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	10,000,000	0	30,000,000	30,000,000
13100126000200 - Reform of Government and Governance - General	CONSTRUCTION OF OFFICE BUILDING FOR STATE BUREAU OF STATISTICS(KGSBS)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12242200 - STATE WIDE	0	0	275,182,236	275,182,236



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



022000700100	OFFICE OF THE ACCOUNTANT GENERAL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	270,157,413,536.05	364,479,126,095.67	426,126,266,301	426,126,266,301
11	GOVERNMENT SHARE OF FAAC	270,114,316,584.72	364,375,163,041	426,023,266,301	426,023,266,301
1101	GOVERNMENT SHARE OF FAAC	270,114,316,584.72	364,375,163,041	426,023,266,301	426,023,266,301
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	88,742,266,982.05	70,000,000,000	76,000,000,000	76,000,000,000
11010101	STATUTORY ALLOCATION	85,717,633,810.40	70,000,000,000	70,000,000,000	70,000,000,000
11010104	WITHHELD ESCROW (13% DERIVATION)	3,024,633,171.65	0	6,000,000,000	6,000,000,000
110102	STATE GOVERNMENT SHARE OF VAT	84,576,779,764.76	90,000,000,000	90,000,000,000	90,000,000,000
11010201	SHARE OF VAT	84,576,779,764.76	90,000,000,000	90,000,000,000	90,000,000,000
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	96,795,269,837.91	204,375,163,041	260,023,266,301	260,023,266,301
11010302	EXCESS NON-OIL	1,348,878,684.05	200,000,000	4,000,000,000	4,000,000,000
11010303	EXCHANGE GAIN	4,819,246,682.62	59,500,000,000	10,000,000,000	10,000,000,000
11010304	ECOLOGICAL FUND	895,299,599.89	2,000,000,000	2,000,000,000	2,000,000,000
11010305	ELECTRONIC MONEY TRANSFER LEVY (EMTL)	4,605,102,279.70	6,000,000,000	6,000,000,000	6,000,000,000
11010306	FOREX EQUALISATION MINERAL	71,121,478.75	2,577,798,101	3,000,000,000	3,000,000,000
11010308	SOLID MINERAL	577,557,054.07	910,368,701	1,500,000,000	1,500,000,000
11010311	NLNG DIVIDEND	25,270,025,839.79	0	160,336,270,062	160,336,270,062
11010313	STATE INFRASTRUCTURE & SECURITY	28,810,810,810.82	69,186,996,239	39,186,996,239	39,186,996,239
11010314	SIGNATURE BONUS	0	50,000,000,000	20,000,000,000	20,000,000,000
11010399	OTHER FAAC DISTRIBUTIONS	30,397,227,408.22	14,000,000,000	14,000,000,000	14,000,000,000
12	INDEPENDENT REVENUE	96,951.33	80,000,000	60,000,000	60,000,000
1202	NON-TAX REVENUE	96,951.33	80,000,000	60,000,000	60,000,000
120207	EARNINGS -GENERAL	96,951.33	80,000,000	60,000,000	60,000,000
12020701	PROCEEDS FROM OWNER-OCCUPIER HOUSING SCHEME	96,951.33	80,000,000	60,000,000	60,000,000
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	43,000,000	23,963,054.67	43,000,000	43,000,000
1403	LOANS/ BORROWINGS RECEIPT	43,000,000	23,963,054.67	43,000,000	43,000,000
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	43,000,000	23,963,054.67	43,000,000	43,000,000
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES	43,000,000	23,963,054.67	43,000,000	43,000,000



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022000700100	OFFICE OF THE ACCOUNTANT GENERAL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	12,734,165,041	9,804,029,400.88	14,742,625,521	14,742,625,521
21	PERSONNEL COST	1,009,270,741	385,720,757.69	1,507,054,121	1,507,054,121
2101	SALARY	763,270,741	384,760,757.69	961,054,121	961,054,121
210101	SALARIES AND WAGES	763,270,741	384,760,757.69	961,054,121	961,054,121
21010101	SALARY	613,270,741	365,885,154.32	861,054,121	861,054,121
21010106	SALARY ARREARS	150,000,000	18,875,603.37	100,000,000	100,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	246,000,000	960,000	546,000,000	546,000,000
210201	ALLOWANCES	46,000,000	960,000	46,000,000	46,000,000
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	40,000,000	0	40,000,000	40,000,000
21020113	ALLOWANCES FOR CASUAL LABORERS AND ITF ATTACHMENT	6,000,000	960,000	6,000,000	6,000,000
210202	SOCIAL CONTRIBUTIONS	200,000,000	0	500,000,000	500,000,000
21020206	STATE GOVERNMENT'S CONTRIBUTION OF 5% OF EMPLOYEES' BASIC SALARY AND THE DESIGNATED AMOUNT FOR POLITICAL APPOINTEES AS BASIC CARE FUND	200,000,000	0	500,000,000	500,000,000
22	OTHER RECURRENT COSTS	10,207,580,900	8,824,781,775.54	10,993,338,000	10,993,338,000
2202	OVERHEAD COST	10,207,580,900	8,824,781,775.54	10,993,338,000	10,993,338,000
220201	TRAVEL & TRANSPORT - GENERAL	99,000,000	80,768,593	99,000,000	99,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	9,000,000	150,000	9,000,000	9,000,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	90,000,000	80,618,593	90,000,000	90,000,000
220202	UTILITIES - GENERAL	37,038,000	20,869,000	51,038,000	51,038,000
22020201	INTERNET ACCESS CHARGES	20,000,000	5,000,000	20,000,000	20,000,000
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	15,000,000	15,000,000	25,000,000	25,000,000
22020203	WATER RATE	519,000	0	519,000	519,000
22020204	ELECTRICITY BILL /CHARGES	1,000,000	869,000	5,000,000	5,000,000
22020205	TELEPHONE CHARGES	519,000	0	519,000	519,000
220203	MATERIALS & SUPPLIES - GENERAL	401,000,000	281,084,000	373,000,000	373,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	41,000,000	23,780,000	41,000,000	41,000,000



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22020323	OFFICE AND GENERAL EXPENSES	360,000,000	257,304,000	332,000,000	332,000,000
220204	MAINTENANCE SERVICES - GENERAL	384,000,000	69,225,100	384,000,000	384,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	55,000,000	16,188,500	55,000,000	55,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	102,000,000	46,300,000	102,000,000	102,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	188,000,000	1,030,000	188,000,000	188,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	9,000,000	706,600	9,000,000	9,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	30,000,000	5,000,000	30,000,000	30,000,000
220205	TRAINING - GENERAL	553,019,000	346,183,981	770,000,000	770,000,000
22020501	LOCAL TRAINING	303,019,000	97,241,245	620,000,000	620,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	250,000,000	248,942,736	150,000,000	150,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,140,000,000	5,994,380,215.57	6,080,000,000	6,080,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	6,140,000,000	5,994,380,215.57	6,080,000,000	6,080,000,000
220208	FUEL & LUBRICANTS - GENERAL	65,000,000	26,776,378.58	65,000,000	65,000,000
22020801	MOTOR VEHICLE FUEL COST	15,000,000	13,493,238.58	15,000,000	15,000,000
22020803	PLANTS/ GENERATOR FUEL COST	50,000,000	13,283,140	50,000,000	50,000,000
220209	FINANCIAL CHARGES - GENERAL	1,100,000,000	1,089,924,405.03	300,000,000	300,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,100,000,000	1,089,924,405.03	300,000,000	300,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	1,428,523,900	915,570,102.36	2,871,300,000	2,871,300,000
22021001	REFRESHMENT & MEALS	60,000,000	57,278,102.36	60,000,000	60,000,000
22021002	PUBLICITY & ADVERTISEMENTS	130,000,000	110,200,000	130,000,000	130,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,290,500	0	1,300,000	1,300,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	200,000,000	0	1,500,000,000	1,500,000,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	287,233,400	0	300,000,000	300,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	750,000,000	748,092,000	880,000,000	880,000,000
23	CAPITAL EXPENDITURE	1,517,313,400	593,526,867.65	2,242,233,400	2,242,233,400
2302	CONSTRUCTION / PROVISION	600,000,000	68,800,000	1,600,000,000	1,600,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	600,000,000	68,800,000	1,600,000,000	1,600,000,000



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23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000	0	600,000,000	600,000,000
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	500,000,000	68,800,000	1,000,000,000	1,000,000,000
2303	REHABILITATION / REPAIRS	400,000,000	356,581,867.65	400,000,000	400,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	400,000,000	356,581,867.65	400,000,000	400,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	400,000,000	356,581,867.65	400,000,000	400,000,000
2305	OTHER CAPITAL PROJECTS	517,313,400	168,145,000	242,233,400	242,233,400
230501	ACQUISITION OF NON TANGIBLE ASSETS	517,313,400	168,145,000	242,233,400	242,233,400
23050101	RESEARCH AND DEVELOPMENT	517,313,400	168,145,000	242,233,400	242,233,400
022000700100	OFFICE OF THE ACCOUNTANT GENERAL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	12,734,165,041	9,804,029,401	14,742,625,521	14,742,625,521
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	12,734,165,041	9,804,029,401	14,742,625,521	14,742,625,521
70112	FINANCIAL AND FISCAL AFFAIRS	12,734,165,041	9,804,029,401	14,742,625,521	14,742,625,521

022000700100	OFFICE OF THE ACCOUNTANT GENERAL							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	1,517,313,400	593,526,868	2,242,233,400	2,242,233,400
0610012300270 0 - Housing and Urban Development - General	CONSTRUCTION OF TREASURY HOUSE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	100,000,000	0	600,000,000	600,000,000
1310012300750 0 - Reform of Government and Governance - General	TSA IMPLEMENTATION CONSULTANCY EXPENSES/ PRODUCTION OF REPORT	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	75,080,000	0	0	0



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1310012300760 0 - Reform of Government and Governance - General	PRODUCTION OF ACCOUNTING, EXPENDITURE CONTROL & FINANCIAL REPORTING DOCUMENT	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	200,000,000	168,145,000	0	0
1310012300770 0 - Reform of Government and Governance - General	EQUIPING STATE INTEGRATED FIN. MGT. INFORMATION SYSTEM	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	500,000,000	68,800,000	1,000,000,000	1,000,000,000
1310012400080 0 - Reform of Government and Governance - General	RENOVATION OF MAIN ACCOUNTANT GENERAL OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	400,000,000	356,581,868	400,000,000	400,000,000
1310012500060 0 - Reform of Government and Governance - General	DOMESTICATION AND PRODUCTION OF 1000 COPIES OF FINANCIAL REGULATION IN THE STATE	23050101 - RESEARCH AND DEVELOPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	242,233,400	0	242,233,400	242,233,400



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022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	28,786,711,142.01	24,586,933,336	27,277,336,079	27,277,336,079
12	INDEPENDENT REVENUE	28,786,711,142.01	24,586,933,336	27,277,336,079	27,277,336,079
1201	TAX REVENUE	27,445,327,661.69	22,974,599,160	25,294,248,785	25,294,248,785
120101	PERSONAL TAXES	22,506,422,601.25	16,437,310,142	18,609,644,630	18,609,644,630
12010102	PERSONAL INCOME TAX (PAYE)	22,302,362,889.14	16,154,761,616	18,334,644,630	18,334,644,630
12010104	DIRECT ASSESMENT TAX	204,059,712.11	282,548,526	275,000,000	275,000,000
120103	OTHER TAXES	4,938,905,060.44	6,537,289,018	6,684,604,155	6,684,604,155
12010303	WITHHOLDING TAX(LGAs)	2,473,780,531.34	2,500,000,000	2,548,948,589	2,548,948,589
12010304	CONSUMPTION TAX	5,350,685	10,000,000	5,000,000	5,000,000
12010306	CAPITAL GAIN TAX	299,985.91	2,500,000	0	0
12010307	2% DEVELOPMENT LEVY	1,209,590,817.87	900,000,000	1,756,807,046	1,756,807,046
12010308	INFRASTRUCTURAL MAINTENANCE LEVY	342,090,000	94,126,000	300,000,000	300,000,000
12010309	ECONOMIC DEVELOPMENT LEVY	1,258,400	0	0	0
12010313	TAX AUDIT	624,807,959.50	2,582,350,000	1,500,000,000	1,500,000,000
12010314	SOCIAL SERVICE CONTRIBUTION LEVY (CORPORATE)	152,604,220.26	302,883,018	345,175,488	345,175,488
12010315	SOCIAL SERVICE CONTRIBUTION LEVY (INDIVIDUALS)	1,422,599.98	49,540,000	53,673,032	53,673,032
12010317	STAMP DUTY	127,699,860.58	95,890,000	175,000,000	175,000,000
1202	NON-TAX REVENUE	1,341,383,480.32	1,612,334,176	1,983,087,294	1,983,087,294
120201	LICENCES - GENERAL	153,245,125	228,446,863	257,981,625	257,981,625
12020102	ENHANCED NATIONAL DRIVER'S LICENSE (ENDL)	75,824,000	105,924,772	131,716,350	131,716,350
12020103	LEARNERS' PERMIT	1,311,500	5,293,200	3,265,275	3,265,275
12020114	MOTOR VEHICLE LICENCES	73,662,025	102,029,091	105,000,000	105,000,000
12020151	HACKNEY PERMIT	2,447,600	15,199,800	18,000,000	18,000,000
120204	FEES - GENERAL	1,188,138,355.32	1,383,887,313	1,725,105,669	1,725,105,669
12020403	NEW NUMBER PLATE RATE	83,828,000	129,130,313	233,317,350	233,317,350
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	0	0	2,500,000	2,500,000
12020418	AUTO DATA/ MOTOR VEHICLE REGISTRATION	84,144,100	49,257,000	21,718,509	21,718,509



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12020456	TAX CLEARANCE FEES	18,757,921.66	5,500,000	5,000,000	5,000,000
12020485	HAULAGE FEE	1,001,408,333.66	1,200,000,000	1,462,569,810	1,462,569,810
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	8,429,604,166	6,692,901,940.68	7,285,213,608	7,285,213,608
21	PERSONNEL COST	1,999,578,629	1,653,694,919.41	2,342,669,255	2,342,669,255
2101	SALARY	1,999,578,629	1,653,694,919.41	2,342,669,255	2,342,669,255
210101	SALARIES AND WAGES	1,999,578,629	1,653,694,919.41	2,342,669,255	2,342,669,255
21010101	SALARY	1,999,578,629	1,653,694,919.41	2,342,669,255	2,342,669,255
22	OTHER RECURRENT COSTS	5,045,025,537	4,440,672,610.52	3,587,544,353	3,587,544,353
2202	OVERHEAD COST	1,944,733,650	1,437,481,801.09	1,787,544,353	1,787,544,353
220201	TRAVEL & TRANSPORT - GENERAL	130,000,000	124,343,764	130,000,000	130,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	130,000,000	124,343,764	130,000,000	130,000,000
220202	UTILITIES - GENERAL	100,000,000	79,932,818.06	100,000,000	100,000,000
22020204	ELECTRICITY BILL /CHARGES	100,000,000	79,932,818.06	100,000,000	100,000,000
220203	MATERIALS & SUPPLIES - GENERAL	406,000,000	355,572,286.41	325,000,000	325,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	15,000,000	5,936,575.01	15,000,000	15,000,000
22020323	OFFICE AND GENERAL EXPENSES	391,000,000	349,635,711.40	310,000,000	310,000,000
220204	MAINTENANCE SERVICES - GENERAL	266,329,950	198,674,866.61	258,083,033	258,083,033
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	140,000,000	94,622,299.50	115,000,000	115,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	26,800,000	20,940,292.93	46,083,033	46,083,033
22020405	MAINTENANCE OF OFFICE EQUIPMENT	10,000,000	3,512,881.25	7,000,000	7,000,000
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	89,529,950	79,599,392.93	90,000,000	90,000,000
220205	TRAINING - GENERAL	195,000,000	127,230,059	240,790,520	240,790,520
22020501	LOCAL TRAINING	145,000,000	100,883,325	120,790,520	120,790,520
22020502	INTERNATIONAL TRAINING	50,000,000	26,346,734	120,000,000	120,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



220206	OTHER SERVICES - GENERAL	149,500,000	141,850,000.08	167,120,000	167,120,000
22020601	SECURITY SERVICES EXPENSES	2,000,000	0	0	0
22020602	OFFICE RENT	12,000,000	6,730,000.08	12,000,000	12,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	135,500,000	135,120,000	155,120,000	155,120,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	220,000,000	216,583,750	220,000,000	220,000,000
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	220,000,000	216,583,750	220,000,000	220,000,000
220209	FINANCIAL CHARGES - GENERAL	65,069,926	49,583,966.28	71,000,000	71,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	5,000,000	2,786,280.77	6,000,000	6,000,000
22020902	INSURANCE PREMIUM	60,069,926	46,797,685.51	65,000,000	65,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	412,833,774	143,710,290.65	275,550,800	275,550,800
22021001	REFRESHMENT & MEALS	68,250,000	37,667,445.75	45,000,000	45,000,000
22021002	PUBLICITY & ADVERTISEMENTS	60,000,000	33,762,924.40	60,000,000	60,000,000
22021008	CORPERATE SOCIAL RESPONSIBILITY	30,000,000	26,076,761	35,000,000	35,000,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	35,000,000	19,025,950	80,000,000	80,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	219,583,774	27,177,209.50	55,550,800	55,550,800
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,000,000,000	2,957,380,716.09	1,800,000,000	1,800,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,000,000,000	2,957,380,716.09	1,800,000,000	1,800,000,000
22040117	SPECIAL GRANTS TO BOARD OF INTERNAL REVENUE ON REVENUE GENERATION (OUTSIDE 10% MANDATORY COMMISSION)	3,000,000,000	2,957,380,716.09	1,800,000,000	1,800,000,000
2207	TRANSFERS -PAYMENT	100,291,887	45,810,093.34	0	0
220701	TRANSFER TO FUND RECURRENT EXPENDITURE- PAYMENT	100,291,887	45,810,093.34	0	0
22070107	25% RETENTION COMMISSION FEES ON REVENUE GENERATION BY KOGI STATE BUREAU OF LANDS & TOWN PLANNING	12,000,000	0	0	0
22070113	3% REVENUE GENERATION TO MDAS IN CHARGE OF THE GENERATION	88,291,887	45,810,093.34	0	0
23	CAPITAL EXPENDITURE	1,385,000,000	598,534,410.75	1,355,000,000	1,355,000,000



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2301	FIXED ASSETS PURCHASED	1,275,000,000	531,509,669.25	1,275,000,000	1,275,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,275,000,000	531,509,669.25	1,275,000,000	1,275,000,000
23010105	PURCHASE OF MOTOR VEHICLES	1,000,000,000	449,820,450	800,000,000	800,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	75,000,000	0	75,000,000	75,000,000
23010140	PURCHASE OF OFFICE EQUIPMENT	200,000,000	81,689,219.25	200,000,000	200,000,000
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	0	0	120,000,000	120,000,000
23010146	PURCHASE OF MOTOR CYCLES	0	0	80,000,000	80,000,000
2303	REHABILITATION / REPAIRS	110,000,000	67,024,741.50	80,000,000	80,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	110,000,000	67,024,741.50	80,000,000	80,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	110,000,000	67,024,741.50	80,000,000	80,000,000
022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	8,429,604,166	6,692,901,941	7,285,213,608	7,285,213,608
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	8,429,604,166	6,692,901,941	7,285,213,608	7,285,213,608
70112	FINANCIAL AND FISCAL AFFAIRS	8,429,604,166	6,692,901,941	7,285,213,608	7,285,213,608

022000800100	KOGI STATE INTERNAL REVENUE SERVICE (KGIRS)							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	1,385,000,000	598,534,411	1,355,000,000	1,355,000,000
1310012300780 0 - Reform of Government and Governance - General	PROCUREMENT OF 6NO OF OPERATIONAL VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	1,000,000,000	449,820,450	800,000,000	800,000,000
1310012300780 0 - Reform of Government and	PROCUREMENT OF 40 NOS OF MOTORCYCLE FOR 11 AREA OFFICES	23010146 - PURCHASE OF MOTOR CYCLES	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	0	0	80,000,000	80,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



Governance - General								
1310012300790 0 - Reform of Government and Governance - General	RENOVATION AND FURNISHING OF OFFICE BUILDING, INCLUDING PROVISION OF ELEVATOR	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	110,000,000	67,024,742	80,000,000	80,000,000
1310012300810 0 - Reform of Government and Governance - General	PROCUREMENT OF OFFICE EQUIPMENT AND PLANT	23010140 - PURCHASE OF OFFICE EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	200,000,000	81,689,219	200,000,000	200,000,000
1310012400090 0 - Reform of Government and Governance - General	DIGITALISATION OF IGR COLLECTION BY SUPPLY OF POS MACHINES (SPECIAL FUND OUT THE 10% COMMISSION)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12231200 - LOKOJA	75,000,000	0	75,000,000	75,000,000
1410012600020 0 - Power - General	PROCUREMENT AND INSTALLATION OF SOLAR POWER AT HEAD OFFICE AND 11 AREA OFFICES	23010144 - PURCHASE OF POWER INSTALLATION EQUIPMENT	70112 - FINANCIAL AND FISCAL AFFAIRS	12242200 - STATE WIDE	0	0	120,000,000	120,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	97,500,000	20,113,228.41	3,944,550,000	2,944,550,000
21	PERSONNEL COST	0	0	10,000,000	10,000,000
2101	SALARY	0	0	10,000,000	10,000,000
210101	SALARIES AND WAGES	0	0	10,000,000	10,000,000
21010104	AUXILLARY STAFF	0	0	10,000,000	10,000,000
22	OTHER RECURRENT COSTS	66,500,000	20,113,228.41	49,550,000	49,550,000
2202	OVERHEAD COST	41,400,000	20,063,228.41	24,550,000	24,550,000
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000	1,525,600	4,500,000	4,500,000
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000	1,525,600	4,500,000	4,500,000
220202	UTILITIES - GENERAL	800,000	381,600	750,000	750,000
22020201	INTERNET ACCESS CHARGES	500,000	159,100	0	0
22020204	ELECTRICITY BILL /CHARGES	300,000	222,500	750,000	750,000
220203	MATERIALS & SUPPLIES - GENERAL	13,800,000	5,878,398.68	6,600,000	6,600,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,700,000	1,535,350	1,000,000	1,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	17,000	600,000	600,000
22020323	OFFICE AND GENERAL EXPENSES	12,000,000	4,326,048.68	5,000,000	5,000,000
220204	MAINTENANCE SERVICES - GENERAL	4,400,000	2,146,000	4,500,000	4,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,200,000	197,600	2,000,000	2,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,700,000	1,591,700	1,500,000	1,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000	339,700	0	0
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,000,000	17,000	1,000,000	1,000,000
220205	TRAINING - GENERAL	3,000,000	688,000	300,000	300,000
22020501	LOCAL TRAINING	2,000,000	0	300,000	300,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	1,000,000	688,000	0	0
220206	OTHER SERVICES - GENERAL	200,000	0	200,000	200,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020601	SECURITY SERVICES EXPENSES	200,000	0	200,000	200,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,000,000	2,827,437.50	0	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	4,000,000	2,827,437.50	0	0
220208	FUEL & LUBRICANTS - GENERAL	4,400,000	2,900,600	3,200,000	3,200,000
22020801	MOTOR VEHICLE FUEL COST	1,500,000	1,426,000	800,000	800,000
22020803	PLANTS/ GENERATOR FUEL COST	800,000	602,600	800,000	800,000
22020806	DIESEL EXPENSES	900,000	0	900,000	900,000
22020807	FUEL EXPENSES	1,200,000	872,000	700,000	700,000
220209	FINANCIAL CHARGES - GENERAL	50,000	25,000	50,000	50,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	50,000	25,000	50,000	50,000
220210	MISCELLANEOUS EXPENSES GENERAL	8,750,000	3,690,592.23	4,450,000	4,450,000
22021001	REFRESHMENT & MEALS	2,700,000	2,390,200	700,000	700,000
22021002	PUBLICITY & ADVERTISEMENTS	400,000	0	400,000	400,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	0	500,000	500,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	100,000	0	100,000	100,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	1,300,000	840,392.23	0	0
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,500,000	0	2,500,000	2,500,000
22021069	BOARD MEETING EXPENSES	1,000,000	460,000	0	0
22021098	MONITORING ACTIVITIES AND FOLLOW UP	250,000	0	250,000	250,000
2203	LOANS AND ADVANCES	100,000	50,000	0	0
220301	STAFF LOANS & ADVANCES	100,000	50,000	0	0
22030103	OTHER LOANS AND ADVANCES	100,000	50,000	0	0
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,000,000	0	25,000,000	25,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,000,000	0	25,000,000	25,000,000
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	25,000,000	0	25,000,000	25,000,000
23	CAPITAL EXPENDITURE	31,000,000	0	3,885,000,000	2,885,000,000
2301	FIXED ASSETS PURCHASED	31,000,000	0	675,000,000	675,000,000



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230101	PURCHASE OF FIXED ASSETS - GENERAL	31,000,000	0	675,000,000	675,000,000
23010105	PURCHASE OF MOTOR VEHICLES	0	0	675,000,000	675,000,000
23010119	PURCHASE OF POWER GENERATING SET/PLANT	1,000,000	0	0	0
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	30,000,000	0	0	0
2302	CONSTRUCTION / PROVISION	0	0	3,075,000,000	2,075,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	3,075,000,000	2,075,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0	0	75,000,000	75,000,000
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	0	0	3,000,000,000	2,000,000,000
2303	REHABILITATION / REPAIRS	0	0	130,000,000	130,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	130,000,000	130,000,000
23030103	REHABILITATION / REPAIRS - HOUSING	0	0	130,000,000	130,000,000
2305	OTHER CAPITAL PROJECTS	0	0	5,000,000	5,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	5,000,000	5,000,000
23050101	RESEARCH AND DEVELOPMENT	0	0	5,000,000	5,000,000
022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	31,000,000	0	0	0
7013	GENERAL SERVICES	31,000,000	0	0	0
70132	OVERALL PLANNING AND STATISTICAL SERVICES	31,000,000	0	0	0
704	ECONOMIC AFFAIRS	66,500,000	20,113,228	3,944,550,000	2,944,550,000
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	66,500,000	20,113,228	3,944,550,000	2,944,550,000
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	66,500,000	20,113,228	3,944,550,000	2,944,550,000

022001200100	KOGI INVESTMENT AND PROPERTIES LIMITED							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	<u>31,000,000</u>	<u>0</u>	<u>3,885,000,00</u>	<u>2,885,000,00</u>



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1310012600090 0 - Reform of Government and Governance - General	RECONSTRUCTION OF PAPARANDA SQUARE	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	0	0	3,000,000,000	2,000,000,000
1310012600100 0 - Reform of Government and Governance - General	RENOVATION OF OFFICE COMPLEX	23030103 - REHABILITATION / REPAIRS - HOUSING	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	0	0	130,000,000	130,000,000
1310012600110 0 - Reform of Government and Governance - General	PURCHASE OF 5 NO OF HILUX OPERATIONAL VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	0	0	675,000,000	675,000,000
1310012600120 0 - Reform of Government and Governance - General	ESTABLISHMENT OF BOTTLE/ PURE WATER FACTORY IN THE PREMISES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	0	0	75,000,000	75,000,000
1310012600130 0 - Reform of Government and Governance - General	INVESTMENT IN TREASURY BILLS	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	0	0	5,000,000	5,000,000
1310012600280 0 - Reform of Government and Governance - General	PURCHASE OF 300 KVA TRANSFORMER/ INSTALLATION	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	30,000,000	0	0	0
1310012600290 0 - Reform of Government and Governance - General	PURCHASE OF POWER GENERATOR	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70132 - OVERALL PLANNING AND STATISTICAL SERVICES	12231200 - LOKOJA	1,000,000	0	0	0



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	52,031,498	11,821,250	151,800,000	151,800,000
22	OTHER RECURRENT COSTS	52,031,498	11,821,250	151,800,000	151,800,000
2202	OVERHEAD COST	27,031,498	11,821,250	126,800,000	126,800,000
220201	TRAVEL & TRANSPORT - GENERAL	3,500,000	3,144,000	3,500,000	3,500,000
22020102	TRAVEL AND TRANSPORT - OTHERS	3,500,000	3,144,000	3,500,000	3,500,000
220202	UTILITIES - GENERAL	531,498	0	11,500,000	11,500,000
22020201	INTERNET ACCESS CHARGES	531,498	0	1,500,000	1,500,000
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	0	0	10,000,000	10,000,000
220203	MATERIALS & SUPPLIES - GENERAL	3,900,000	1,686,050	4,100,000	4,100,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	600,000	212,000	800,000	800,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	300,000	0	300,000	300,000
22020323	OFFICE AND GENERAL EXPENSES	3,000,000	1,474,050	3,000,000	3,000,000
220204	MAINTENANCE SERVICES - GENERAL	5,000,000	718,600	5,000,000	5,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,500,000	718,600	2,500,000	2,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,500,000	0	1,500,000	1,500,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	500,000	0	500,000	500,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	500,000	0	500,000	500,000
220205	TRAINING - GENERAL	2,500,000	1,370,000	3,000,000	3,000,000
22020501	LOCAL TRAINING	1,500,000	1,370,000	2,000,000	2,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	1,000,000	0	1,000,000	1,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	50,000,000	50,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	0	0	50,000,000	50,000,000
220208	FUEL & LUBRICANTS - GENERAL	3,100,000	992,150	3,000,000	3,000,000
22020803	PLANTS/ GENERATOR FUEL COST	1,000,000	0	1,000,000	1,000,000
22020806	DIESEL EXPENSES	1,000,000	0	1,000,000	1,000,000
22020807	FUEL EXPENSES	1,100,000	992,150	1,000,000	1,000,000
220209	FINANCIAL CHARGES - GENERAL	200,000	5,600	200,000	200,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	200,000	5,600	200,000	200,000
220210	MISCELLANEOUS EXPENSES GENERAL	8,300,000	3,904,850	46,500,000	46,500,000
22021001	REFRESHMENT & MEALS	4,500,000	3,904,850	1,500,000	1,500,000
22021002	PUBLICITY & ADVERTISEMENTS	500,000	0	500,000	500,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	0	1,000,000	1,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	0	500,000	500,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	0	1,000,000	1,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	800,000	0	42,000,000	42,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,000,000	0	25,000,000	25,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,000,000	0	25,000,000	25,000,000
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	25,000,000	0	25,000,000	25,000,000
022001300100	KOGI STATE GOVERNANCE DELIVERY UNIT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	52,031,498	11,821,250	151,800,000	151,800,000
7013	GENERAL SERVICES	52,031,498	11,821,250	151,800,000	151,800,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	52,031,498	11,821,250	151,800,000	151,800,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



022001400100	KOGI STATE ECONOMIC COUNCIL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	572,000,000	111,320,500	1,500,000,000	1,500,000,000
22	OTHER RECURRENT COSTS	572,000,000	111,320,500	1,500,000,000	1,500,000,000
2202	OVERHEAD COST	572,000,000	111,320,500	1,500,000,000	1,500,000,000
220201	TRAVEL & TRANSPORT - GENERAL	250,000,000	250,000	1,200,000,000	1,200,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	150,000,000	250,000	500,000,000	500,000,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	100,000,000	0	700,000,000	700,000,000
220202	UTILITIES - GENERAL	8,000,000	7,790,000	2,000,000	2,000,000
22020201	INTERNET ACCESS CHARGES	8,000,000	7,790,000	2,000,000	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	86,000,000	21,250,000	86,000,000	86,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	15,000,000	11,750,000	15,000,000	15,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,000,000	0	1,000,000	1,000,000
22020323	OFFICE AND GENERAL EXPENSES	70,000,000	9,500,000	70,000,000	70,000,000
220204	MAINTENANCE SERVICES - GENERAL	60,000,000	10,714,000	60,000,000	60,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	20,000,000	3,100,000	20,000,000	20,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	20,000,000	1,000,000	20,000,000	20,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	20,000,000	6,614,000	20,000,000	20,000,000
220205	TRAINING - GENERAL	82,000,000	5,000,000	82,000,000	82,000,000
22020501	LOCAL TRAINING	20,000,000	0	20,000,000	20,000,000
22020502	INTERNATIONAL TRAINING	20,000,000	0	20,000,000	20,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	42,000,000	5,000,000	42,000,000	42,000,000
220209	FINANCIAL CHARGES - GENERAL	2,000,000	0	2,000,000	2,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	2,000,000	0	2,000,000	2,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	84,000,000	66,316,500	68,000,000	68,000,000
22021001	REFRESHMENT & MEALS	66,000,000	64,316,500	50,000,000	50,000,000
22021002	PUBLICITY & ADVERTISEMENTS	3,000,000	0	3,000,000	3,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	5,000,000	0	5,000,000	5,000,000



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22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	10,000,000	2,000,000	10,000,000	10,000,000
022001400100	KOGI STATE ECONOMIC COUNCIL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	572,000,000	111,320,500	1,500,000,000	1,500,000,000
7013	GENERAL SERVICES	572,000,000	111,320,500	1,500,000,000	1,500,000,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	572,000,000	111,320,500	1,500,000,000	1,500,000,000



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022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	1,216,000,000	232,484,100	1,131,500,000	1,131,500,000
21	PERSONNEL COST	0	0	0	150,000,000
2101	SALARY	0	0	0	150,000,000
210101	SALARIES AND WAGES	0	0	0	150,000,000
21010104	AUXILLARY STAFF	0	0	0	150,000,000
22	OTHER RECURRENT COSTS	1,216,000,000	232,484,100	1,131,500,000	981,500,000
2202	OVERHEAD COST	916,000,000	232,484,100	831,500,000	831,500,000
220201	TRAVEL & TRANSPORT - GENERAL	150,000,000	0	150,000,000	150,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	150,000,000	0	150,000,000	150,000,000
220202	UTILITIES - GENERAL	500,000	0	500,000	50,500,000
22020201	INTERNET ACCESS CHARGES	500,000	0	500,000	500,000
22020204	ELECTRICITY BILL /CHARGES	0	0	0	50,000,000
220203	MATERIALS & SUPPLIES - GENERAL	96,300,000	83,068,600	80,300,000	80,300,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	25,000,000	23,716,000	30,000,000	30,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	300,000	0	300,000	300,000
22020323	OFFICE AND GENERAL EXPENSES	60,000,000	49,352,600	50,000,000	50,000,000
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	11,000,000	10,000,000	0	0
220204	MAINTENANCE SERVICES - GENERAL	115,500,000	65,915,500	96,500,000	96,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	20,000,000	0	20,000,000	20,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	15,000,000	5,245,000	15,000,000	15,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	500,000	0	500,000	500,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	80,000,000	60,670,500	61,000,000	61,000,000
220205	TRAINING - GENERAL	200,000,000	0	200,000,000	150,000,000
22020501	LOCAL TRAINING	100,000,000	0	100,000,000	100,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	100,000,000	0	100,000,000	50,000,000
220206	OTHER SERVICES - GENERAL	21,000,000	20,000,000	0	0



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22020602	OFFICE RENT	21,000,000	20,000,000	0	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,500,000	3,000,000	0	0
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	4,500,000	3,000,000	0	0
220208	FUEL & LUBRICANTS - GENERAL	82,000,000	0	82,000,000	82,000,000
22020803	PLANTS/ GENERATOR FUEL COST	1,000,000	0	1,000,000	1,000,000
22020806	DIESEL EXPENSES	1,000,000	0	1,000,000	1,000,000
22020807	FUEL EXPENSES	80,000,000	0	80,000,000	80,000,000
220209	FINANCIAL CHARGES - GENERAL	200,000	0	200,000	200,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	200,000	0	200,000	200,000
220210	MISCELLANEOUS EXPENSES GENERAL	246,000,000	60,500,000	222,000,000	222,000,000
22021001	REFRESHMENT & MEALS	15,000,000	13,500,000	1,000,000	1,000,000
22021002	PUBLICITY & ADVERTISEMENTS	50,000,000	0	50,000,000	50,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	0	1,000,000	1,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	50,000,000	35,000,000	40,000,000	40,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	50,000,000	12,000,000	50,000,000	50,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	80,000,000	0	80,000,000	80,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	300,000,000	0	300,000,000	150,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	300,000,000	0	300,000,000	150,000,000
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	300,000,000	0	300,000,000	150,000,000
022001500100	HUMAN CAPITAL OPPORTUNITY FOR PROSPERITY AND EQUITY HOPE-GOV				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	1,216,000,000	232,484,100	1,131,500,000	1,131,500,000
7013	GENERAL SERVICES	1,216,000,000	232,484,100	1,131,500,000	1,131,500,000
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,216,000,000	232,484,100	1,131,500,000	1,131,500,000



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022200100100	MIN. OF COMMERCE & INDUSTRY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	158,975,000	315,700,000	514,200,000	514,200,000
12	INDEPENDENT REVENUE	158,975,000	315,700,000	514,200,000	514,200,000
1202	NON-TAX REVENUE	158,975,000	315,700,000	514,200,000	514,200,000
120201	LICENCES - GENERAL	100,710,000	53,000,000	153,000,000	153,000,000
12020112	REGISTRATION /RENEWAL POOLS BETTING, CASINO AND GAMING	100,710,000	53,000,000	150,000,000	150,000,000
12020174	COOPERATIVE REGISTRATION	0	0	3,000,000	3,000,000
120204	FEES - GENERAL	58,265,000	252,700,000	351,200,000	351,200,000
12020437	LOCAL TRADE FAIR FEE IN THE STATE	0	1,200,000	1,200,000	1,200,000
12020442	REGISTRATION/RENEWAL OF BUSINESS PREMISES	58,265,000	251,500,000	350,000,000	350,000,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0	10,000,000	10,000,000	10,000,000
12020809	RENT FROM MUHAMMED BUHARI EVENT CENTRE	0	10,000,000	10,000,000	10,000,000
022200100100	MIN. OF COMMERCE & INDUSTRY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	5,978,196,450	4,913,760,379.88	11,423,091,718	16,423,091,718
21	PERSONNEL COST	197,311,450	128,608,294.88	155,021,718	155,021,718
2101	SALARY	197,311,450	128,608,294.88	155,021,718	155,021,718
210101	SALARIES AND WAGES	197,311,450	128,608,294.88	155,021,718	155,021,718
21010101	SALARY	197,311,450	128,608,294.88	155,021,718	155,021,718
22	OTHER RECURRENT COSTS	38,885,000	9,842,085	58,070,000	58,070,000
2202	OVERHEAD COST	38,885,000	9,842,085	58,070,000	58,070,000
220201	TRAVEL & TRANSPORT - GENERAL	300,000	665	600,000	600,000
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	100,000	665	100,000	100,000
22020102	TRAVEL AND TRANSPORT - OTHERS	200,000	0	500,000	500,000
220203	MATERIALS & SUPPLIES - GENERAL	26,960,000	1,912,720	28,250,000	28,250,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	362,720	1,500,000	1,500,000



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22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	50,000	0	50,000	50,000
22020323	OFFICE AND GENERAL EXPENSES	26,410,000	1,550,000	26,700,000	26,700,000
220204	MAINTENANCE SERVICES - GENERAL	3,000,000	2,110,700	10,000,000	10,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,000,000	1,110,700	3,000,000	3,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	2,000,000	2,000,000
22020448	PROPERTY IDENTIFICATION AND ENUMERATION EXPENSES	0	0	5,000,000	5,000,000
220205	TRAINING - GENERAL	300,000	15,000	400,000	400,000
22020501	LOCAL TRAINING	200,000	0	200,000	200,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	100,000	15,000	200,000	200,000
220206	OTHER SERVICES - GENERAL	5,000,000	3,645,000	9,000,000	9,000,000
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	5,000,000	3,645,000	9,000,000	9,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000	0	50,000	50,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	50,000	0	50,000	50,000
220208	FUEL & LUBRICANTS - GENERAL	2,310,000	1,643,000	8,170,000	8,170,000
22020801	MOTOR VEHICLE FUEL COST	2,000,000	1,643,000	8,000,000	8,000,000
22020803	PLANTS/ GENERATOR FUEL COST	100,000	0	100,000	100,000
22020806	DIESEL EXPENSES	10,000	0	50,000	50,000
22020807	FUEL EXPENSES	200,000	0	20,000	20,000
220210	MISCELLANEOUS EXPENSES GENERAL	965,000	515,000	1,600,000	1,600,000
22021002	PUBLICITY & ADVERTISEMENTS	100,000	0	500,000	500,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	260,000	500,000	500,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	100,000	0	100,000	100,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	265,000	255,000	500,000	500,000
23	CAPITAL EXPENDITURE	5,742,000,000	4,775,310,000	11,210,000,000	16,210,000,000
2301	FIXED ASSETS PURCHASED	71,000,000	0	200,000,000	200,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	71,000,000	0	200,000,000	200,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	51,000,000	0	200,000,000	200,000,000
23010146	PURCHASE OF MOTOR CYCLES	20,000,000	0	0	0



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2302	CONSTRUCTION / PROVISION	5,661,000,000	4,775,310,000	11,010,000,000	16,010,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,661,000,000	4,775,310,000	11,010,000,000	16,010,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	95,000,000	0	100,000,000	100,000,000
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	80,500,000	0	250,000,000	250,000,000
23020124	CONSTRUCTION OF MARKETS/ PARKS	5,485,500,000	4,775,310,000	10,660,000,000	15,660,000,000
2305	OTHER CAPITAL PROJECTS	10,000,000	0	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000	0	0	0
23050101	RESEARCH AND DEVELOPMENT	10,000,000	0	0	0
022200100100	MIN. OF COMMERCE & INDUSTRY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
704	ECONOMIC AFFAIRS	5,978,196,450	4,913,760,380	11,423,091,718	16,423,091,718
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	5,978,196,450	4,913,760,380	11,423,091,718	16,423,091,718
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	5,978,196,450	4,913,760,380	11,423,091,718	16,423,091,718

022200100100	MIN. OF COMMERCE & INDUSTRY							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	5,742,000,000	4,775,310,000	11,210,000,000	16,210,000,000
0310012300180 0 - Poverty Alleviation - General	ESTABLISHMENT OF COTTAGE BLOCK INDUSTRY (SIP) ONE EACH ACROSS THE THREE SENETORIAL DISTRICT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	20,500,000	0	50,000,000	50,000,000
0310012300190 0 - Poverty Alleviation - General	ESTABLISHMENT OF PALM OIL PROCESSING INDUSTRY ONE EACH ACROSS THE (3) SENETORIAL DISTRICT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	20,500,000	0	50,000,000	50,000,000
0310012300200 0 - Poverty Alleviation - General	GOVERNMENT INTERTVENTION TO TAILORS, BARBERS, GRINDERS, HAIR DRESSERS, ARTISAN AND	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	20,500,000	0	50,000,000	50,000,000



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	OTHER SKILL SERVICES (SIP) BY PROVIDING THEM WITH EQUIPMENT							
0610012300280 0 - Housing and Urban Development - General	CONSTRUCTION OF NEIGHBOURHOOD MARKET/RELOCATION OF SMALL MARKETS IN LOKOJA	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIR S	12231200 - LOKOJA	10,500,000	0	10,000,000	10,000,000
0610012400200 0 - Housing and Urban Development - General	CONSTRUCTION OF LOKOJA MEGA MARKET	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIR S	12231200 - LOKOJA	4,400,000,00 0	4,240,000,00 0	10,000,000,00 0	15,000,000,00 0
1210012300040 0 - Growing the Private Sector - General	PURCHASE OF 11 MOTOR- CYCLES FOR REVENUE COLLECTION	23010146 - PURCHASE OF MOTOR CYCLES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIR S	12231200 - LOKOJA	20,000,000	0	0	0
1210012300050 0 - Growing the Private Sector - General	CONSTRUCTION OF PHASE II LOKOJA MORDERN MARKET (ABATTOIR)	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIR S	12231200 - LOKOJA	20,000,000	0	50,000,000	50,000,000
1210012300060 0 - Growing the Private Sector - General	ESTABLISHMENT OF FREE TRADE ZONES/INDUSTRIAL CITY IN THE 3 SENETORIAL DISTRICT	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIR S	12242200 - STATE WIDE	1,000,000,00 0	535,310,000	500,000,000	500,000,000
1210012300070 0 - Growing the Private Sector - General	REHABLITATION OF MARKET IN OKENE, KABBA AND ANKPA LGA	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIR S	12242200 - STATE WIDE	20,000,000	0	100,000,000	100,000,000
1210012300080 0 - Growing the Private Sector - General	ESTABLISHMENT OF TREADE FAIR COMLEX IN LOKOJA	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIR S	12231200 - LOKOJA	15,000,000	0	0	0
1210012300090 0 - Growing the Private Sector - General	CONSTRUCTION OF ECONOMIC RAW MATERIALS SAMPLE DISPLAY CENTRE IN LOKOJA	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIR S	12231200 - LOKOJA	20,000,000	0	0	0
1210012300100 0 - Growing the Private Sector - General	PARTICIPATION IN TRADE FAIR BOTH ZONAL AND INTERNATIONAL TO ENHANCE SKILLS IN BUSINESS	23050101 - RESEARCH AND DEVELOPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIR S	12231200 - LOKOJA	10,000,000	0	0	0



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1210012300110 0 - Growing the Private Sector - General	CONSTRUCTION OF INDUSTRIAL LAYOUTS IN AJAKUTA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12210200 - AJAKUTA	50,000,000	0	0	0
1210012300120 0 - Growing the Private Sector - General	ESTABLISHMENT OF SMALL AND MEDIUM SCALE INDUSTRY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	50,000,000	0	100,000,000	100,000,000
1210012300130 0 - Growing the Private Sector - General	SME CREDIT SCHEME (SIP) TO UP BUSINESS CENTRE IN LOKOJA	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	10,000,000	0	0	0
1210012300140 0 - Growing the Private Sector - General	CONSTRUCTION OF CONFLUENCE SUGAR COMPANY LTD. (PPP)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	20,000,000	0	0	0
1210012300150 0 - Growing the Private Sector - General	CONSTRUCTION OF BIODIESEL PRODUCTION (PPP) CENTRE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12231200 - LOKOJA	5,000,000	0	100,000,000	100,000,000
1210012300160 0 - Growing the Private Sector - General	ESTABLISHMENT OF KOGI STATE SUGAR DEVELOPMENT PROJECT. (BASSA, OMALA, AJAKUTA AND KOTON-KARFE)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	10,000,000	0	0	0
1210012300170 0 - Growing the Private Sector - General	GANAJA SKILL ACQUISITION CENTRE (DONATED BY DANGOTE)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	10,000,000	0	0	0
1310012300820 0 - Reform of Government and Governance - General	PRE-GRANT, SELECTION AND POST GRANT MEASUREMENT AND EVALUATION TO ENHANCE INDUSTRIAL HUB	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	10,000,000	0	100,000,000	100,000,000
1310012600140 0 - Reform of Government	ESTABLISHMENT OF SHEAR BUTTER FACTORY IN LOKOJA (HCD)	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	0	0	100,000,000	100,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



and Governance - General								



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	0	235,000,000	90,000,000	90,000,000
12	INDEPENDENT REVENUE	0	235,000,000	90,000,000	90,000,000
1202	NON-TAX REVENUE	0	235,000,000	90,000,000	90,000,000
120207	EARNINGS -GENERAL	0	235,000,000	90,000,000	90,000,000
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	0	70,000,000	50,000,000	50,000,000
12020791	EARNING FROM SHARED FACILITY HUBS	0	165,000,000	40,000,000	40,000,000
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	1,302,000,000	240,981,000	1,042,000,000	1,042,000,000
21	PERSONNEL COST	66,000,000	3,550,000	66,000,000	66,000,000
2101	SALARY	48,000,000	3,550,000	48,000,000	48,000,000
210101	SALARIES AND WAGES	48,000,000	3,550,000	48,000,000	48,000,000
21010104	AUXILLARY STAFF	48,000,000	3,550,000	48,000,000	48,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	18,000,000	0	18,000,000	18,000,000
210201	ALLOWANCES	18,000,000	0	18,000,000	18,000,000
21020134	PRODUCTIVITY ALLOWANCE (NG-CARES)	18,000,000	0	18,000,000	18,000,000
22	OTHER RECURRENT COSTS	286,000,000	12,491,000	426,000,000	426,000,000
2202	OVERHEAD COST	268,000,000	12,491,000	408,000,000	408,000,000
220201	TRAVEL & TRANSPORT - GENERAL	35,000,000	420,000	35,000,000	35,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	15,000,000	420,000	15,000,000	15,000,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	20,000,000	0	20,000,000	20,000,000
220202	UTILITIES - GENERAL	1,500,000	10,000	1,500,000	1,500,000
22020201	INTERNET ACCESS CHARGES	1,500,000	10,000	1,500,000	1,500,000
220203	MATERIALS & SUPPLIES - GENERAL	80,000,000	1,655,000	220,000,000	220,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	10,000,000	140,000	10,000,000	10,000,000



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22020323	OFFICE AND GENERAL EXPENSES	70,000,000	1,515,000	210,000,000	210,000,000
220204	MAINTENANCE SERVICES - GENERAL	33,500,000	385,000	33,500,000	33,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	8,000,000	220,000	8,000,000	8,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	4,500,000	0	4,500,000	4,500,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	12,000,000	100,000	12,000,000	12,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	9,000,000	65,000	9,000,000	9,000,000
220205	TRAINING - GENERAL	55,000,000	0	55,000,000	55,000,000
22020501	LOCAL TRAINING	50,000,000	0	50,000,000	50,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	5,000,000	0	5,000,000	5,000,000
220206	OTHER SERVICES - GENERAL	10,000,000	10,000,000	10,000,000	10,000,000
22020602	OFFICE RENT	10,000,000	10,000,000	10,000,000	10,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000	0	20,000,000	20,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	20,000,000	0	20,000,000	20,000,000
220208	FUEL & LUBRICANTS - GENERAL	7,500,000	15,000	7,500,000	7,500,000
22020803	PLANTS/ GENERATOR FUEL COST	7,500,000	15,000	7,500,000	7,500,000
220209	FINANCIAL CHARGES - GENERAL	500,000	0	500,000	500,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	0	500,000	500,000
220210	MISCELLANEOUS EXPENSES GENERAL	25,000,000	6,000	25,000,000	25,000,000
22021001	REFRESHMENT & MEALS	25,000,000	6,000	25,000,000	25,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	18,000,000	0	18,000,000	18,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	18,000,000	0	18,000,000	18,000,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	18,000,000	0	18,000,000	18,000,000
23	CAPITAL EXPENDITURE	950,000,000	224,940,000	550,000,000	550,000,000
2302	CONSTRUCTION / PROVISION	950,000,000	224,940,000	450,000,000	450,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	950,000,000	224,940,000	450,000,000	450,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000	0	50,000,000	50,000,000
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	850,000,000	224,940,000	400,000,000	400,000,000
2305	OTHER CAPITAL PROJECTS	0	0	100,000,000	100,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	100,000,000	100,000,000



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23050106	ECONOMIC EMPOWERMENT	0	0	100,000,000	100,000,000
022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
704	ECONOMIC AFFAIRS	1,302,000,000	240,981,000	1,042,000,000	1,042,000,000
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,302,000,000	240,981,000	1,042,000,000	1,042,000,000
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	1,302,000,000	240,981,000	1,042,000,000	1,042,000,000

022200700100	KOGI STATE ENTERPRISES DEVELOPMENT AGENCY							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	950,000,000	224,940,000	550,000,000	550,000,000
0310012300210 0 - Poverty Alleviation - General	PROVISION OF POS & OTHER SMALL MACHINES FOR ESTABLISHMENT OF BUSINESS CENTRES AS ECONOMIC RECOVERY AND ENHANCING CAPABILITIES OF MSME	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	500,000,000	224,940,000	300,000,000	300,000,000
0310012300220 0 - Poverty Alleviation - General	ESTABLISHMENT OF MUSHROOM CLUSTER VILLAGE	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	150,000,000	0	0	0
0310012300230 0 - Poverty Alleviation - General	ESTABLISHMENT OF SHEA BUTTER COTTAGE INDUSTRY AT OKENE	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12211700 - OKENE	100,000,000	0	50,000,000	50,000,000
0310012500010 0 - Poverty Alleviation - General	ESTABLISHMENT OF FASHION INDUSTRY ACROSS ALL THE LGAs IN KOGI STATE	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIRS	12242200 - STATE WIDE	50,000,000	0	0	0
1110012300300 0 - Information Communication	ESTABLISHMENT OF KOGI ENTERPRISE AND INNOVATION DEVELOPMENT	23020120 - CONSTRUCTION	70411 - GENERAL ECONOMIC AND	12242200 - STATE WIDE	50,000,000	0	50,000,000	50,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



and Technology - General		OF PRODUCTION FACILITIES	COMMERCIALAFFAIR S					
1310012300830 0 - Reform of Government and Governance - General	CONSTRUCTION/ FURNISHING OF OFFICE BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIR S	12231200 - LOKOJA	100,000,000	0	0	0
1310012600150 0 - Reform of Government and Governance - General	ESTABLISHMENT OF CASSAVA REVOLUTION HUB	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIR S	12231200 - LOKOJA	0	0	50,000,000	50,000,000
1310012600160 0 - Reform of Government and Governance - General	PROVISION OF START UP KITS FOR NEW BUSINESS OWNERS	23050106 - ECONOMIC EMPOWERMENT	70411 - GENERAL ECONOMIC AND COMMERCIALAFFAIR S	12231200 - LOKOJA	0	0	100,000,000	100,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	10,359,500	18,500,000	60,900,000	60,900,000
12	INDEPENDENT REVENUE	10,359,500	18,500,000	60,900,000	60,900,000
1202	NON-TAX REVENUE	10,359,500	18,500,000	60,900,000	60,900,000
120201	LICENCES - GENERAL	0	500,000	900,000	900,000
12020101	REGISTRATION /RENEWAL OF MARKET ASSOCIATION	0	500,000	900,000	900,000
120204	FEES - GENERAL	6,919,500	15,000,000	10,000,000	10,000,000
12020497	MARKET TOLL COLLECTIONS/ TOLL GATE FEE	6,919,500	15,000,000	10,000,000	10,000,000
120207	EARNINGS -GENERAL	3,440,000	3,000,000	50,000,000	50,000,000
12020740	EARNINGS FROM SHOP RENTAGE	3,440,000	3,000,000	50,000,000	50,000,000
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	68,464,992	24,299,012	54,364,992	54,364,992
21	PERSONNEL COST	3,000,000	2,890,000	3,000,000	3,000,000
2101	SALARY	3,000,000	2,890,000	3,000,000	3,000,000
210101	SALARIES AND WAGES	3,000,000	2,890,000	3,000,000	3,000,000
21010104	AUXILLARY STAFF	3,000,000	2,890,000	3,000,000	3,000,000
22	OTHER RECURRENT COSTS	65,464,992	21,409,012	51,364,992	51,364,992
2202	OVERHEAD COST	39,764,992	21,409,012	25,664,992	25,664,992
220201	TRAVEL & TRANSPORT - GENERAL	18,600,000	13,982,219.85	4,500,000	4,500,000
22020102	TRAVEL AND TRANSPORT - OTHERS	8,500,000	3,920,609.85	4,500,000	4,500,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	10,100,000	10,061,610	0	0
220202	UTILITIES - GENERAL	300,000	56,000	300,000	300,000
22020204	ELECTRICITY BILL /CHARGES	300,000	56,000	300,000	300,000
220203	MATERIALS & SUPPLIES - GENERAL	7,300,000	5,896,600	7,300,000	7,300,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,500,000	396,600	1,000,000	1,000,000



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22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	300,000	0	300,000	300,000
22020323	OFFICE AND GENERAL EXPENSES	5,500,000	5,500,000	6,000,000	6,000,000
220204	MAINTENANCE SERVICES - GENERAL	3,000,000	197,900	3,000,000	3,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000	80,000	1,000,000	1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	117,900	1,000,000	1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000	0	1,000,000	1,000,000
220205	TRAINING - GENERAL	900,000	0	900,000	900,000
22020501	LOCAL TRAINING	900,000	0	900,000	900,000
220206	OTHER SERVICES - GENERAL	400,000	0	400,000	400,000
22020601	SECURITY SERVICES EXPENSES	400,000	0	400,000	400,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	0	1,000,000	1,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	1,000,000	0	1,000,000	1,000,000
220208	FUEL & LUBRICANTS - GENERAL	1,900,000	97,700	1,900,000	1,900,000
22020801	MOTOR VEHICLE FUEL COST	700,000	0	700,000	700,000
22020806	DIESEL EXPENSES	700,000	0	700,000	700,000
22020807	FUEL EXPENSES	500,000	97,700	500,000	500,000
220209	FINANCIAL CHARGES - GENERAL	100,000	1,392.15	100,000	100,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,000	1,392.15	100,000	100,000
220210	MISCELLANEOUS EXPENSES GENERAL	6,264,992	1,177,200	6,264,992	6,264,992
22021001	REFRESHMENT & MEALS	2,500,000	350,200	2,500,000	2,500,000
22021002	PUBLICITY & ADVERTISEMENTS	1,064,992	350,000	1,064,992	1,064,992
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	20,000	500,000	500,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	300,000	50,000	300,000	300,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,500,000	407,000	1,500,000	1,500,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	400,000	0	400,000	400,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,700,000	0	25,700,000	25,700,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,700,000	0	25,700,000	25,700,000
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	25,000,000	0	25,000,000	25,000,000



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22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	700,000	0	700,000	700,000
022205300100	KOGI STATE COMMODITY EXCHANGE, EXPORT PROMOTION AND MARKET DEVELOPMENT BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
704	ECONOMIC AFFAIRS	68,464,992	24,299,012	54,364,992	54,364,992
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	68,464,992	24,299,012	54,364,992	54,364,992
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	68,464,992	24,299,012	54,364,992	54,364,992



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022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	1,294,923,720	12,282,545.04	1,926,423,720	1,926,423,720
21	PERSONNEL COST	126,423,720	0	136,423,720	136,423,720
2101	SALARY	126,423,720	0	136,423,720	136,423,720
210101	SALARIES AND WAGES	126,423,720	0	136,423,720	136,423,720
21010101	SALARY	126,423,720	0	136,423,720	136,423,720
22	OTHER RECURRENT COSTS	696,500,000	12,282,545.04	1,119,000,000	1,119,000,000
2202	OVERHEAD COST	646,500,000	12,282,545.04	1,069,000,000	1,069,000,000
220201	TRAVEL & TRANSPORT - GENERAL	27,500,000	1,490,000	21,500,000	21,500,000
22020102	TRAVEL AND TRANSPORT - OTHERS	11,000,000	840,000	11,000,000	11,000,000
22020108	TRAVEL OPERATION AND LOGISTICS	16,500,000	650,000	10,500,000	10,500,000
220202	UTILITIES - GENERAL	6,300,000	20,000	6,300,000	6,300,000
22020201	INTERNET ACCESS CHARGES	5,500,000	20,000	5,500,000	5,500,000
22020205	TELEPHONE CHARGES	800,000	0	800,000	800,000
220203	MATERIALS & SUPPLIES - GENERAL	170,650,000	3,171,450	458,650,000	458,650,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	22,000,000	961,000	10,000,000	10,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	650,000	150,000	650,000	650,000
22020323	OFFICE AND GENERAL EXPENSES	148,000,000	2,060,450	448,000,000	448,000,000
220204	MAINTENANCE SERVICES - GENERAL	36,500,000	485,000	36,500,000	36,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	16,500,000	295,000	16,500,000	16,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	10,000,000	190,000	10,000,000	10,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	10,000,000	0	10,000,000	10,000,000
220205	TRAINING - GENERAL	198,000,000	220,000	299,000,000	299,000,000
22020501	LOCAL TRAINING	99,000,000	220,000	200,000,000	200,000,000
22020502	INTERNATIONAL TRAINING	99,000,000	0	99,000,000	99,000,000
220206	OTHER SERVICES - GENERAL	15,400,000	1,641,000	94,900,000	94,900,000
22020601	SECURITY SERVICES EXPENSES	5,500,000	1,641,000	5,500,000	5,500,000
22020602	OFFICE RENT	5,500,000	0	85,000,000	85,000,000



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22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	4,400,000	0	4,400,000	4,400,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	72,000,000	0	72,000,000	72,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	72,000,000	0	72,000,000	72,000,000
220208	FUEL & LUBRICANTS - GENERAL	30,300,000	3,885,000	20,300,000	20,300,000
22020801	MOTOR VEHICLE FUEL COST	10,100,000	3,885,000	10,100,000	10,100,000
22020806	DIESEL EXPENSES	10,100,000	0	5,100,000	5,100,000
22020807	FUEL EXPENSES	10,100,000	0	5,100,000	5,100,000
220209	FINANCIAL CHARGES - GENERAL	1,650,000	23,145.04	1,650,000	1,650,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,650,000	23,145.04	1,650,000	1,650,000
220210	MISCELLANEOUS EXPENSES GENERAL	88,200,000	1,346,950	58,200,000	58,200,000
22021001	REFRESHMENT & MEALS	5,500,000	776,950	5,500,000	5,500,000
22021002	PUBLICITY & ADVERTISEMENTS	50,000,000	120,000	10,000,000	10,000,000
22021003	CELEBRATION/ REMEMBRANCE DAY	5,000,000	0	15,000,000	15,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	0	10,000,000	10,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,200,000	300,000	2,200,000	2,200,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	15,500,000	150,000	15,500,000	15,500,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000,000	0	50,000,000	50,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000,000	0	50,000,000	50,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	50,000,000	0	50,000,000	50,000,000
23	CAPITAL EXPENDITURE	472,000,000	0	671,000,000	671,000,000
2301	FIXED ASSETS PURCHASED	0	0	350,000,000	350,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	350,000,000	350,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0	0	350,000,000	350,000,000
2302	CONSTRUCTION / PROVISION	371,000,000	0	321,000,000	321,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	371,000,000	0	321,000,000	321,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	215,000,000	0	165,000,000	165,000,000
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	156,000,000	0	156,000,000	156,000,000
2305	OTHER CAPITAL PROJECTS	101,000,000	0	0	0



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230501	ACQUISITION OF NON TANGIBLE ASSETS	101,000,000	0	0	0
23050101	RESEARCH AND DEVELOPMENT	101,000,000	0	0	0
022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
704	ECONOMIC AFFAIRS	126,423,720	0	136,423,720	136,423,720
7046	COMMUNICATION	126,423,720	0	136,423,720	136,423,720
70461	COMMUNICATION	126,423,720	0	136,423,720	136,423,720
709	EDUCATION	1,168,500,000	12,282,545	1,790,000,000	1,790,000,000
7098	EDUCATION N.E.C.	1,168,500,000	12,282,545	1,790,000,000	1,790,000,000
70981	EDUCATION N.E.C	1,168,500,000	12,282,545	1,790,000,000	1,790,000,000

022800100100	MINISTRY OF INNOVATION, SCIENCE AND TECHNOLOGY							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	472,000,000	0	671,000,000	671,000,000
1110012400030 0 - Information Communication and Technology - General	ESTABLISHMENT OF KOGI STATE SOLAR POWER PROJECT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	55,000,000	0	55,000,000	55,000,000
1110012400040 0 - Information Communication and Technology - General	ICT CAPACITY BUILDING FOR YOUTHS EMPOWERMENT ACROSS ALL THE LGAs IN KOGI STATE	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	101,000,000	0	0	0
1110012400050 0 - Information Communication and Technology - General	ESTABLISHMENT OF ICT PARK, LOKOJA	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70981 - EDUCATION N.E.C	12231200 - LOKOJA	55,000,000	0	55,000,000	55,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



1110012400060 0 - Information Communication and Technology - General	NETWORKING AND COMPUTERIZATION OF ACTIVITIES OF ALL GOVERNMENT OFFICES	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70981 - EDUCATION N.E.C	12231200 - LOKOJA	101,000,000	0	101,000,000	101,000,000
1110012400070 0 - Information Communication and Technology - General	ESTABLISHMENT OF KOGI STATE RAW MATERIAL AND PROCESSING CENTRE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12231200 - LOKOJA	105,000,000	0	55,000,000	55,000,000
1110012400080 0 - Information Communication and Technology - General	ESTABLISHMENT OF BIO- TECH PRODUCTION CENTRE (SOAP, HAND SANITIZER ETC)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12231200 - LOKOJA	55,000,000	0	55,000,000	55,000,000
1310012600270 0 - Reform of Government and Governance - General	KOGI STATE INTERVENTION TO ESTABLISH AND FURNISH SKILL ACQUISITION CENTRE	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	0	0	350,000,000	350,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	500,000,000	0	953,606,974	953,606,974
22	OTHER RECURRENT COSTS	500,000,000	0	773,803,487	773,803,487
2202	OVERHEAD COST	250,000,000	0	673,803,487	673,803,487
220201	TRAVEL & TRANSPORT - GENERAL	20,000,000	0	20,000,000	20,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	20,000,000	0	20,000,000	20,000,000
220202	UTILITIES - GENERAL	531,490	0	531,490	531,490
22020201	INTERNET ACCESS CHARGES	531,490	0	531,490	531,490
220203	MATERIALS & SUPPLIES - GENERAL	31,800,000	0	455,603,487	455,603,487
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	6,000,000	0	6,000,000	6,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	300,000	0	300,000	300,000
22020323	OFFICE AND GENERAL EXPENSES	25,500,000	0	449,303,487	449,303,487
220204	MAINTENANCE SERVICES - GENERAL	110,000,000	0	110,000,000	110,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	25,000,000	0	25,000,000	25,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	30,000,000	0	30,000,000	30,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	5,000,000	0	5,000,000	5,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	50,000,000	0	50,000,000	50,000,000
220205	TRAINING - GENERAL	20,000,000	0	20,000,000	20,000,000
22020501	LOCAL TRAINING	10,000,000	0	10,000,000	10,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	0	10,000,000	10,000,000
220208	FUEL & LUBRICANTS - GENERAL	27,000,000	0	27,000,000	27,000,000
22020803	PLANTS/ GENERATOR FUEL COST	10,000,000	0	10,000,000	10,000,000
22020806	DIESEL EXPENSES	10,000,000	0	10,000,000	10,000,000
22020807	FUEL EXPENSES	7,000,000	0	7,000,000	7,000,000
220209	FINANCIAL CHARGES - GENERAL	668,510	0	668,510	668,510
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	668,510	0	668,510	668,510
220210	MISCELLANEOUS EXPENSES GENERAL	40,000,000	0	40,000,000	40,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22021001	REFRESHMENT & MEALS	10,000,000	0	10,000,000	10,000,000
22021002	PUBLICITY & ADVERTISEMENTS	500,000	0	500,000	500,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	0	1,000,000	1,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	0	500,000	500,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	20,000,000	0	20,000,000	20,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	8,000,000	0	8,000,000	8,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	250,000,000	0	100,000,000	100,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	250,000,000	0	100,000,000	100,000,000
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	250,000,000	0	100,000,000	100,000,000
23	CAPITAL EXPENDITURE	0	0	179,803,487	179,803,487
2301	FIXED ASSETS PURCHASED	0	0	172,803,487	172,803,487
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	172,803,487	172,803,487
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	0	0	172,803,487	172,803,487
2305	OTHER CAPITAL PROJECTS	0	0	7,000,000	7,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	7,000,000	7,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	0	0	7,000,000	7,000,000
022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
704	ECONOMIC AFFAIRS	500,000,000	0	953,606,974	953,606,974
7046	COMMUNICATION	500,000,000	0	953,606,974	953,606,974
70461	COMMUNICATION	500,000,000	0	953,606,974	953,606,974

022800200100	KOGI STATE INFORMATION COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (KICTDA)							



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Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	<u>0</u>	<u>0</u>	<u>179,803,487</u>	<u>179,803,487</u>
1110012600020 0 - Information Communication and Technology - General	STATE OWNED CBT CENTRES IN THREE SENATORIAL ZONES	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70461 - COMMUNICATIO N	12242200 - STATE WIDE	0	0	50,000,000	50,000,000
1110012600030 0 - Information Communication and Technology - General	ICT CENTER IN 21 LOCAL GOVTS TO BE COMPLETED IN PHASES. STARTING WITH 9 CENTERS IN 9 LOCAL GOVTS	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70461 - COMMUNICATIO N	12242200 - STATE WIDE	0	0	70,558,487	70,558,487
1110012600040 0 - Information Communication and Technology - General	BROAD BAND COVERAGE Kogi STATE: TO BE COMPLETED IN PHASES.	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70461 - COMMUNICATIO N	12242200 - STATE WIDE	0	0	27,245,000	27,245,000
1110012600050 0 - Information Communication and Technology - General	ICT DEVICES ACROSS MDAs. TO BE COMPLETED IN PHASES	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70461 - COMMUNICATIO N	12242200 - STATE WIDE	0	0	25,000,000	25,000,000
1110012600060 0 - Information Communication and Technology - General	PROCUREMENT OF SOFTWARE FOR ELECTRONIC DOCUMENT MANAGEMENT SYSTEM(EDMS)	23050102 - COMPUTER SOFTWARE ACQUISITION	70461 - COMMUNICATIO N	12242200 - STATE WIDE	0	0	7,000,000	7,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



022900100100	MINISTRY OF TRANSPORT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	3,140,200	103,861,505	171,900,000	171,900,000
12	INDEPENDENT REVENUE	3,140,200	103,861,505	171,900,000	171,900,000
1202	NON-TAX REVENUE	3,140,200	103,861,505	171,900,000	171,900,000
120201	LICENCES - GENERAL	0	33,000,000	65,000,000	65,000,000
12020119	DRIVERS AND CONDUCTORS BADGE /COLOUR CODE PERMIT	0	0	25,000,000	25,000,000
12020123	ACCREDITATION OF COMPUTERISED VEHICLE TESTING SERVICES	0	33,000,000	40,000,000	40,000,000
120204	FEES - GENERAL	0	40,061,505	45,000,000	45,000,000
12020401	BRANDING OF PRIVATE VEHICLES FEE	0	2,861,505	0	0
12020404	CERTIFICATE OF ROAD WORTHINESS	0	35,200,000	40,000,000	40,000,000
12020430	DRIVERS THEORY TEST (DTT) FEE	0	2,000,000	5,000,000	5,000,000
120205	FINES - GENERAL	1,540,200	30,800,000	13,800,000	13,800,000
12020504	VEHICLE CLAMPING FINE	0	5,500,000	5,500,000	5,500,000
12020505	ROAD TRAFFIC OFFENCES	1,540,200	3,300,000	3,300,000	3,300,000
12020507	KOTRAMA FINES	0	22,000,000	5,000,000	5,000,000
120207	EARNINGS -GENERAL	1,600,000	0	48,100,000	48,100,000
12020707	EARNING FROM ARTICULATED TOW TRUCK SERVICES /CLEARING OF ACCIDENT SCENES	0	0	12,000,000	12,000,000
12020708	EARNING FROM ASHOCKLAYLAND	0	0	24,000,000	24,000,000
12020724	EARNING FROM LOKOJA MEGA TERMINAL	0	0	9,600,000	9,600,000
12020750	EARNING FROM MOTOR PARKS	1,600,000	0	0	0
12020751	EARNING FROM MASS TRANSIT BUSES	0	0	2,500,000	2,500,000
022900100100	MINISTRY OF TRANSPORT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	1,453,388,993	617,959,115.13	52,863,638,992	82,863,638,992
21	PERSONNEL COST	131,250,000	109,770,613.15	155,000,000	155,000,000
2101	SALARY	131,250,000	109,770,613.15	155,000,000	155,000,000



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210101	SALARIES AND WAGES	131,250,000	109,770,613.15	155,000,000	155,000,000
21010101	SALARY	131,250,000	109,770,613.15	155,000,000	155,000,000
22	OTHER RECURRENT COSTS	27,400,000	8,949,320	23,900,000	23,900,000
2202	OVERHEAD COST	22,400,000	8,949,320	23,900,000	23,900,000
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000	378,000	2,500,000	2,500,000
22020102	TRAVEL AND TRANSPORT - OTHERS	2,500,000	378,000	2,500,000	2,500,000
220202	UTILITIES - GENERAL	200,000	95,000	200,000	200,000
22020206	SATELLITE BROADCASTING ACCESS CHARGES	200,000	95,000	200,000	200,000
220203	MATERIALS & SUPPLIES - GENERAL	7,300,000	2,989,500	7,800,000	7,800,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,000,000	588,000	3,000,000	3,000,000
22020323	OFFICE AND GENERAL EXPENSES	4,300,000	2,401,500	4,800,000	4,800,000
220204	MAINTENANCE SERVICES - GENERAL	4,750,000	1,844,420	4,750,000	4,750,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,200,000	955,120	2,200,000	2,200,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,500,000	292,500	1,500,000	1,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000	370,000	500,000	500,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	300,000	186,000	300,000	300,000
22020409	WORKSHOP MAINTENANCE	250,000	40,800	250,000	250,000
220205	TRAINING - GENERAL	2,200,000	300,000	2,900,000	2,900,000
22020502	INTERNATIONAL TRAINING	900,000	0	900,000	900,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	1,300,000	300,000	2,000,000	2,000,000
220208	FUEL & LUBRICANTS - GENERAL	2,200,000	1,367,100	2,500,000	2,500,000
22020801	MOTOR VEHICLE FUEL COST	1,700,000	1,292,100	2,000,000	2,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000	75,000	500,000	500,000
220210	MISCELLANEOUS EXPENSES GENERAL	3,250,000	1,975,300	3,250,000	3,250,000
22021001	REFRESHMENT & MEALS	2,000,000	1,529,300	2,000,000	2,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	250,000	120,000	250,000	250,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	500,000	230,000	500,000	500,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	500,000	96,000	500,000	500,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000	0	0	0



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220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000	0	0	0
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	5,000,000	0	0	0
23	CAPITAL EXPENDITURE	1,294,738,993	499,239,181.98	52,684,738,992	82,684,738,992
2301	FIXED ASSETS PURCHASED	724,738,993	0	1,624,738,992	1,624,738,992
230101	PURCHASE OF FIXED ASSETS - GENERAL	724,738,993	0	1,624,738,992	1,624,738,992
23010106	PURCHASE OF VANS	20,000,000	0	20,000,000	20,000,000
23010108	PURCHASE OF BUSES	200,000,000	0	1,000,000,000	1,000,000,000
23010109	PURCHASE OF BOATS	500,000,000	0	600,000,000	600,000,000
23010146	PURCHASE OF MOTOR CYCLES	4,738,993	0	4,738,992	4,738,992
2302	CONSTRUCTION / PROVISION	570,000,000	499,239,181.98	51,060,000,000	81,060,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	570,000,000	499,239,181.98	51,060,000,000	81,060,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70,000,000	0	60,000,000	60,000,000
23020117	CONSTRUCTION / PROVISION OF AIR -PORT / AERODROMES	500,000,000	499,239,181.98	51,000,000,000	81,000,000,000
022900100100	MINISTRY OF TRANSPORT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
704	ECONOMIC AFFAIRS	1,453,388,993	617,959,115	52,863,638,992	82,863,638,992
7045	TRANSPORT	1,453,388,993	617,959,115	52,863,638,992	82,863,638,992
70451	ROAD TRANSPORT	1,453,388,993	617,959,115	52,863,638,992	82,863,638,992

022900100100	MINISTRY OF TRANSPORT							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	<u>1,294,738,993</u>	<u>499,239,182</u>	<u>52,684,738,992</u>	<u>82,684,738,992</u>
0610012300290 0 - Housing and Urban Development - General	CONSTRUCTION OF KOTRAMA OFFICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	10,000,000	0	0	0



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1310012300840 0 - Reform of Government and Governance - General	PURCHASE OF 4 NUMBER MOTOCYCLES FOR SURVEILLANCE	23010146 - PURCHASE OF MOTOR CYCLES	70451 - ROAD TRANSPORT	12231200 - LOKOJA	4,738,993	0	4,738,992	4,738,992
1310012300850 0 - Reform of Government and Governance - General	PURCHASE OF 1 NUMBER MINI TOWING VAN	23010106 - PURCHASE OF VANS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	20,000,000	0	20,000,000	20,000,000
1310012300860 0 - Reform of Government and Governance - General	PROVISION OF ACCOMMODATION AND STANDARD TESTING GROUND FOR VIO IN LOKOJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	60,000,000	0	60,000,000	60,000,000
1710012300020 0 - Road - General	PROCUREMENT OF 10 NUMBER CNG BUSES	23010108 - PURCHASE OF BUSES	70451 - ROAD TRANSPORT	12231200 - LOKOJA	200,000,000	0	1,000,000,000	1,000,000,000
1710012300100 0 - Road - General	PURCHASE OF 3 Nos OF WATER BUSES	23010109 - PURCHASE OF BOATS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	500,000,000	0	600,000,000	600,000,000
1810012400010 0 - Airways - General	KOGI STATE INTERNATIONAL AIRPORT CONSTRUCTION PRELIMINARY WORK , ZARIAGI.	23020117 - CONSTRUCTION / PROVISION OF AIR -PORT / AERODROMES	70451 - ROAD TRANSPORT	12210100 - ADAVI	500,000,000	499,239,182	1,000,000,000	1,000,000,000
1810012600010 0 - Airways - General	ESTABLISHMENT OF KOGI STATE AIRPORT , ZARIAGI	23020117 - CONSTRUCTION / PROVISION OF AIR -PORT / AERODROMES	70451 - ROAD TRANSPORT	12210100 - ADAVI	0	0	50,000,000,00 0	80,000,000,00 0



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023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	3,656,709,703	1,463,182,000	7,735,212,689	7,535,212,689
22	OTHER RECURRENT COSTS	90,500,285	13,182,000	100,436,285	100,436,285
2202	OVERHEAD COST	90,500,285	13,182,000	100,436,285	100,436,285
220201	TRAVEL & TRANSPORT - GENERAL	8,000,000	985,000	8,000,000	8,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	8,000,000	985,000	8,000,000	8,000,000
220202	UTILITIES - GENERAL	1,000,000	0	1,000,000	1,000,000
22020204	ELECTRICITY BILL /CHARGES	1,000,000	0	1,000,000	1,000,000
220203	MATERIALS & SUPPLIES - GENERAL	14,200,000	3,460,000	19,200,000	19,200,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	4,000,000	325,000	4,000,000	4,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	200,000	0	200,000	200,000
22020323	OFFICE AND GENERAL EXPENSES	10,000,000	3,135,000	15,000,000	15,000,000
220204	MAINTENANCE SERVICES - GENERAL	10,600,000	5,257,000	13,000,000	13,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,600,000	1,511,000	3,000,000	3,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	4,000,000	1,560,000	5,000,000	5,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	4,000,000	2,186,000	5,000,000	5,000,000
220205	TRAINING - GENERAL	2,000,000	0	2,000,000	2,000,000
22020501	LOCAL TRAINING	2,000,000	0	2,000,000	2,000,000
220206	OTHER SERVICES - GENERAL	38,578,500	0	38,578,500	38,578,500
22020601	SECURITY SERVICES EXPENSES	8,578,500	0	8,578,500	8,578,500
22020602	OFFICE RENT	30,000,000	0	30,000,000	30,000,000
220208	FUEL & LUBRICANTS - GENERAL	4,500,000	1,580,000	5,000,000	5,000,000
22020801	MOTOR VEHICLE FUEL COST	2,500,000	1,580,000	3,000,000	3,000,000
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	0	2,000,000	2,000,000
220209	FINANCIAL CHARGES - GENERAL	3,000,000	0	3,000,000	3,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	3,000,000	0	3,000,000	3,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	8,621,785	1,900,000	10,657,785	10,657,785



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22021001	REFRESHMENT & MEALS	2,000,000	1,030,000	3,536,000	3,536,000
22021002	PUBLICITY & ADVERTISEMENTS	200,000	0	200,000	200,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,921,785	0	1,921,785	1,921,785
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,500,000	0	1,500,000	1,500,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	500,000	0	500,000	500,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	2,500,000	870,000	3,000,000	3,000,000
23	CAPITAL EXPENDITURE	3,566,209,418	1,450,000,000	7,634,776,404	7,634,776,404
2301	FIXED ASSETS PURCHASED	1,135,000,000	730,000,000	3,700,000,000	3,700,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,135,000,000	730,000,000	3,700,000,000	3,700,000,000
23010133	PURCHASE OF SURVEYING EQUIPMENT	1,135,000,000	730,000,000	3,700,000,000	3,700,000,000
2302	CONSTRUCTION / PROVISION	2,431,209,418	720,000,000	3,934,776,404	3,934,776,404
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,431,209,418	720,000,000	3,934,776,404	3,934,776,404
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	130,000,000	0	130,000,000	130,000,000
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	2,301,209,418	720,000,000	3,804,776,404	3,804,776,404
023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
704	ECONOMIC AFFAIRS	3,656,709,703	1,463,182,000	7,735,212,689	7,735,212,689
7044	MINING, MANUFACTURING, AND CONSTRUCTION	3,656,709,703	1,463,182,000	7,735,212,689	7,735,212,689
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	3,656,709,703	1,463,182,000	7,735,212,689	7,735,212,689

023300100100	MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	3,566,209,418	1,450,000,000	7,634,776,404	7,434,776,404
0610012300300 0 - Housing and Urban	CONSTRUCTION OF OFFICE COMPLEX FOR MINISTRY OF SOLID MINERAL AND NATURAL RESOURCES	23020101 - CONSTRUCTION / PROVISION OF	70441 - MINING OF MINERAL RESOURCES	12242200 - STATE WIDE	130,000,000	0	130,000,000	130,000,000



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Development - General		OFFICE BUILDINGS	OTHER THAN MINERAL FUELS					
0910012300010 0 - Environmental Improvement - General	ESTABLISHMENT OF SOLID MINERAL PROCUREMENT AND BUYING CENTRE IN LOKOJA	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12231200 - LOKOJA	10,000,000	0	10,000,000	10,000,000
0910012300020 0 - Environmental Improvement - General	ESTABLISHMENT OF KOGI STATE SOLID MINERAL PROCESSING COMPANY	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	20,209,418	0	0	0
0910012400010 0 - Environmental Improvement - General	ESTABLISHMENT OF LITHIUM PROCESSING PLANTS AT ISANLU AND AJAOKUTA	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	500,000,000	0	500,000,000	500,000,000
0910012500030 0 - Environmental Improvement - General	ESTABLISHMENT OF KOGI STATE SOLID MINERAL PROCESSING VILLAGE / HUB ALONG LOKOJA - AJAOKUTA ROAD	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	500,000,000	0	1,500,000,000	1,500,000,000
1110012300310 0 - Information Communication and Technology - General	PROCUREMENT / ACQUISITION OF NEW MINING LICENCES AND RENEWAL OF EXISTING ONES.	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	870,000,000	720,000,000	494,776,404	494,776,404
1210012300180 0 - Growing the Private Sector - General	PROCUREMENT OF 2 NO GEOLOGICAL SURVEY EQUIPMENT FOR CHARACTERISATION OF SOLID MINERAL IN KOGI STATE	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	1,000,000,000	730,000,000	1,000,000,000	1,000,000,000
1210012300190 0 - Growing the Private Sector - General	GEOLOGICAL EQUIPMENT FOR INVESTIGATION OF SOLID MINERAL RESOURCES IN KOGI STATE	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	15,000,000	0	2,000,000,000	2,000,000,000
1210012300200 0 - Growing the Private Sector - General	DETAILED GEOLOGICAL EXPLORATION AND PROCUREMENT OF MINING EQUIPMENT IN KOGI STATE	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	120,000,000	0	700,000,000	500,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



1210012500010 0 - Growing the Private Sector - General	ESTABLISHMENT OF SOLID MINERAL BASED INDUSTRIES ACROSS THE 21 LGAs OF KOGI STATE e.g HYDRATED LIME STONE INDUSTRY AT JAKURA - LOKOJA.	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12231200 - LOKOJA	201,000,000	0	300,000,000	300,000,000
1210012500020 0 - Growing the Private Sector - General	CONSTRUCTION OF OIL / GAS INFRACTURE IN OKENE , ANYIGBA AND LOKOJA	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70441 - MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	12242200 - STATE WIDE	200,000,000	0	1,000,000,000	1,000,000,000



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023300200100 KOGI STATE SOLID MINERALS DEVELOPMENT AGENCY					
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	223,000	0	0	0
12	INDEPENDENT REVENUE	223,000	0	0	0
1202	NON-TAX REVENUE	223,000	0	0	0
120202	MINING RENTS	223,000	0	0	0
12020233	SURFACE RENT (CHARGES) FROM QUARRY LEASE, MINING LEASE	223,000	0	0	0
023300300100 KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD					
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	40,300,000	11,000,000	40,300,000	40,300,000
22	OTHER RECURRENT COSTS	40,300,000	11,000,000	40,300,000	40,300,000
2202	OVERHEAD COST	15,300,000	11,000,000	15,300,000	15,300,000
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000	1,900,000	2,000,000	2,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000	1,900,000	2,000,000	2,000,000
220202	UTILITIES - GENERAL	300,000	250,000	300,000	300,000
22020204	ELECTRICITY BILL /CHARGES	300,000	250,000	300,000	300,000
220203	MATERIALS & SUPPLIES - GENERAL	1,600,000	1,450,000	1,600,000	1,600,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	450,000	500,000	500,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	50,000	100,000	100,000
22020323	OFFICE AND GENERAL EXPENSES	1,000,000	950,000	1,000,000	1,000,000
220204	MAINTENANCE SERVICES - GENERAL	3,200,000	2,900,000	3,200,000	3,200,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,200,000	1,100,000	1,200,000	1,200,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	900,000	1,000,000	1,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,000,000	900,000	1,000,000	1,000,000
220205	TRAINING - GENERAL	300,000	200,000	300,000	300,000
22020501	LOCAL TRAINING	300,000	200,000	300,000	300,000
220206	OTHER SERVICES - GENERAL	200,000	150,000	200,000	200,000



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22020601	SECURITY SERVICES EXPENSES	200,000	150,000	200,000	200,000
220208	FUEL & LUBRICANTS - GENERAL	3,200,000	2,650,000	3,200,000	3,200,000
22020801	MOTOR VEHICLE FUEL COST	800,000	700,000	800,000	800,000
22020803	PLANTS/ GENERATOR FUEL COST	800,000	700,000	800,000	800,000
22020806	DIESEL EXPENSES	900,000	600,000	900,000	900,000
22020807	FUEL EXPENSES	700,000	650,000	700,000	700,000
220209	FINANCIAL CHARGES - GENERAL	50,000	0	50,000	50,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	50,000	0	50,000	50,000
220210	MISCELLANEOUS EXPENSES GENERAL	4,450,000	1,500,000	4,450,000	4,450,000
22021001	REFRESHMENT & MEALS	700,000	250,000	700,000	700,000
22021002	PUBLICITY & ADVERTISEMENTS	400,000	0	400,000	400,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	300,000	500,000	500,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	100,000	0	100,000	100,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,500,000	750,000	2,500,000	2,500,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	250,000	200,000	250,000	250,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,000,000	0	25,000,000	25,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,000,000	0	25,000,000	25,000,000
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	25,000,000	0	25,000,000	25,000,000
023300300100	KOGI STATE SOLID MINERALS PROCESSING COMPANY LTD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
704	ECONOMIC AFFAIRS	40,300,000	11,000,000	40,300,000	40,300,000
7044	MINING, MANUFACTURING, AND CONSTRUCTION	40,300,000	11,000,000	40,300,000	40,300,000
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	40,300,000	11,000,000	40,300,000	40,300,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



023400100100	MINISTRY OF WORKS				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	199,763,600	1,040,400	500,000	500,000
12	INDEPENDENT REVENUE	288,400	1,000,000	500,000	500,000
1202	NON-TAX REVENUE	288,400	1,000,000	500,000	500,000
120204	FEES - GENERAL	288,400	1,000,000	500,000	500,000
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	264,400	1,000,000	500,000	500,000
12020469	TRADE TEST CHARGES	24,000	0	0	0
13	AID AND GRANTS	199,475,200	40,400	0	0
1302	GRANTS	199,475,200	40,400	0	0
130201	DOMESTIC GRANTS	199,475,200	40,400	0	0
13020105	CURRENT GRANTS FROM OTHER SOURCES	199,475,200	40,400	0	0
023400100100	MINISTRY OF WORKS				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	51,457,549,665	34,682,093,705.52	46,509,732,492	54,909,732,492
21	PERSONNEL COST	378,384,983	268,412,826.07	306,433,292	306,433,292
2101	SALARY	378,384,983	268,412,826.07	306,433,292	306,433,292
210101	SALARIES AND WAGES	378,384,983	268,412,826.07	306,433,292	306,433,292
21010101	SALARY	378,384,983	268,412,826.07	306,433,292	306,433,292
22	OTHER RECURRENT COSTS	260,475,200	178,462,775	399,475,200	399,475,200
2202	OVERHEAD COST	260,475,200	178,462,775	399,475,200	399,475,200
220201	TRAVEL & TRANSPORT - GENERAL	18,100,000	0	3,100,000	3,100,000
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	2,500,000	0	2,500,000	2,500,000
22020102	TRAVEL AND TRANSPORT - OTHERS	15,600,000	0	600,000	600,000
220202	UTILITIES - GENERAL	37,500,000	34,867,500	30,500,000	30,500,000
22020204	ELECTRICITY BILL /CHARGES	36,000,000	34,867,500	30,000,000	30,000,000
22020205	TELEPHONE CHARGES	1,500,000	0	500,000	500,000
220203	MATERIALS & SUPPLIES - GENERAL	120,400,000	95,452,175	107,400,000	107,400,000



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22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	3,273,500	5,000,000	5,000,000
22020322	PUBLICATION OF KOGI STATE STATISTICAL YEAR BOOK/ PLANNING & STATISTIC BOOKS /STATE STATISTICAL MASTER PLAN	12,500,000	0	500,000	500,000
22020323	OFFICE AND GENERAL EXPENSES	102,900,000	92,178,675	101,900,000	101,900,000
220204	MAINTENANCE SERVICES - GENERAL	19,375,200	8,919,335	19,375,200	19,375,200
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	10,000,000	3,052,435	10,000,000	10,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	5,150,000	4,382,400	5,150,000	5,150,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,875,200	913,500	2,875,200	2,875,200
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,000,000	571,000	1,000,000	1,000,000
22020408	MAINTENANCE OF TRACTOR/ HEAVY DUTY EQUIPMENT	300,000	0	300,000	300,000
22020409	WORKSHOP MAINTENANCE	50,000	0	50,000	50,000
220205	TRAINING - GENERAL	6,100,000	1,169,000	5,100,000	5,100,000
22020501	LOCAL TRAINING	1,100,000	40,000	100,000	100,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	5,000,000	1,129,000	5,000,000	5,000,000
220206	OTHER SERVICES - GENERAL	5,200,000	3,707,000	200,000	200,000
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	5,200,000	3,707,000	200,000	200,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	200,000,000	200,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	0	0	200,000,000	200,000,000
220208	FUEL & LUBRICANTS - GENERAL	25,000,000	19,099,065	15,000,000	15,000,000
22020801	MOTOR VEHICLE FUEL COST	20,000,000	17,604,065	10,000,000	10,000,000
22020803	PLANTS/ GENERATOR FUEL COST	5,000,000	1,495,000	5,000,000	5,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	28,800,000	15,248,700	18,800,000	18,800,000
22021001	REFRESHMENT & MEALS	16,050,000	14,051,300	6,050,000	6,050,000
22021002	PUBLICITY & ADVERTISEMENTS	8,000,000	370,000	8,000,000	8,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	200,000	100,000	200,000	200,000
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	1,000,000	0	1,000,000	1,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,000,000	460,000	2,000,000	2,000,000



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22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	550,000	267,400	550,000	550,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,000,000	0	1,000,000	1,000,000
23	CAPITAL EXPENDITURE	50,818,689,482	34,235,218,104.45	45,803,824,000	54,803,824,000
2301	FIXED ASSETS PURCHASED	755,980,381	0	755,980,381	755,980,381
230101	PURCHASE OF FIXED ASSETS - GENERAL	755,980,381	0	755,980,381	755,980,381
23010104	PURCHASE OF WATER NAVIGATIONAL EQUIPMENT	100,000,000	0	100,000,000	100,000,000
23010119	PURCHASE OF POWER GENERATING SET/PLANT	5,380,018	0	5,380,018	5,380,018
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	550,600,363	0	550,600,363	550,600,363
23010133	PURCHASE OF SURVEYING EQUIPMENT	100,000,000	0	100,000,000	100,000,000
2302	CONSTRUCTION / PROVISION	47,824,308,556	34,184,186,548.74	42,809,443,074	51,809,443,074
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	47,824,308,556	34,184,186,548.74	42,809,443,074	51,809,443,074
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	510,000,000	0	510,000,000	510,000,000
23020104	CONSTRUCTION / PROVISION OF HOUSING SCHEMES	26,900,091	0	26,900,091	26,900,091
23020114	CONSTRUCTION / PROVISION OF ROADS	46,135,106,921	33,290,273,862.29	41,325,241,439	50,325,241,439
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	25,000,000	0	20,000,000	20,000,000
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,127,301,544	893,912,686.45	927,301,544	927,301,544
2303	REHABILITATION / REPAIRS	2,238,400,545	51,031,555.71	2,238,400,545	2,238,400,545
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,238,400,545	51,031,555.71	2,238,400,545	2,238,400,545
23030113	REHABILITATION / REPAIRS - ROADS	2,138,400,545	51,031,555.71	2,138,400,545	2,138,400,545
23030128	REHABILITATION/ REPAIRS OF MECHANIC WORKSHOP	100,000,000	0	100,000,000	100,000,000
023400100100	MINISTRY OF WORKS				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
704	ECONOMIC AFFAIRS	51,457,549,665	34,682,093,706	46,509,732,492	54,909,732,492
7045	TRANSPORT	51,457,549,665	34,682,093,706	46,509,732,492	55,509,732,492
70451	ROAD TRANSPORT	51,457,549,665	34,682,093,706	46,509,732,492	55,509,732,492

023400100100	MINISTRY OF WORKS							



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Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	50,818,689,482	34,235,218,104	45,803,824,000	54,203,824,000
06100123003300 - Housing and Urban Development - General	PROVISION OF BASIC EQUIPMENT FOR THE SURVEY / DESIGN UNIT OF MINISTRY OF WORKS LOKOJA	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000
06100123003600 - Housing and Urban Development - General	PROCUREMENT OF PLANT & EQUIPMENT LIKE EXCAVATORS , TRUCKS)	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	5,380,018	0	5,380,018	5,380,018
06100123003700 - Housing and Urban Development - General	CONSTRUCTION OF ROADS / ELECTRIFICATION FOR POST FLOOD HOUSING ESTATE LOKOJA (5KM AND 2 TRANSFORMERS)	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	26,900,091	0	26,900,091	26,900,091
06100123008800 - Housing and Urban Development - General	PURCHASE OF 6 NOS FIRE ENGINES AND FIRE FIGHTING EQUIPMENT / APPLIANCE	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	400,600,363	0	400,600,363	400,600,363
14100123000600 - Power - General	STREET LIGHTING IN THE MAJOR CITIES IN THE 21 LGA (4 , 000 POLES)	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	1,100,401,453	893,912,686	900,401,453	700,401,453
14100123000700 - Power - General	STREET LIGHTING (ANKPA , EGBE , AYETORO , IHIMA 1 , 000 POLES)	23020123 - CONSTRUCTION OF TRAFFIC /STREET LIGHTS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	26,900,091	0	26,900,091	26,900,091
14100123000800 - Power - General	LOKOJA - BANDA KARARA - IZIH OHONO - JAMATA - KOTON - KARFE ELECTRIFICATION SCHEME (10 NO. OF TRANSFORMERS)	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	200,000,000	0	200,000,000	200,000,000
14100123000900 - Power - General	ELECTRIFICATION OF URBAN AREA ACROSS THE STATE (AYANGBA , AYETORO , IDAH , OKENE IHIMA 15. NO. OF TRANSFORMERS)	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	200,000,000	0	200,000,000	200,000,000



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14100123008900 - Power - General	SUPPLY / INSTALLATION OF FIRE EXTINGUISHERS TO GOVERNMENT HOUSE AND MDAS OFFICE (2 EACH) IN LOKOJA	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70451 - ROAD TRANSPORT	12231200 - LOKOJA	150,000,000	0	150,000,000	150,000,000
14100124000100 - Power - General	SUPPLY AND INSTALLATION OF 5 TRANSFORMERS IN ISANLU	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	100,000,000	0	100,000,000	100,000,000
14100125000100 - Power - General	RESTORATION OF JEJE ELECTRIFICATION , ISANLU (3 TRANSFORMERS)	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	10,000,000	0	10,000,000	10,000,000
14100126000300 - Power - General	INSTALLATIONS OF TRAFFIC LIGHT IN TWO MAJOR CITIES IN EACH OF THE 21 LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	0	0	100,000,000	100,000,000
14100126000400 - Power - General	INSTALLATIONS OF TRAFFIC LIGHT IN MAJOR CITIES IN THE 21 LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	0	0	100,000,000	100,000,000
17100123001100 - Road - General	REHABILITATION / EQUIPPING OF CENTRAL MECHANIC WORKSHOP (MINISTRY OF WORKS) , LOKOJA	23030128 - REHABILITATION / REPAIRS OF MECHANIC WORKSHOP	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000
17100123001200 - Road - General	REHABILITATION / ASPHALT OVERLAY OF IDAH / OKPACHALA / AJEGWU ROAD 35 KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220700 - IDAH	200,000,000	0	200,000,000	200,000,000
17100123001300 - Road - General	ON - GOING CONSTRUCTION OF ANKPA / IMANE / MABENE / OKPO ROAD (30KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	200,000,000	0	200,000,000	200,000,000
17100123001400 - Road - General	CONSTRUCTION OF ANKPA / OGODO / AKWU ACHARANE ROAD 20KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	200,000,000	0	200,000,000	200,000,000
17100123001500 - Road - General	CONSTRUCTION OF OTOKITI GANAJA BY PASS MULTI -	23020114 - CONSTRUCTION /	70451 - ROAD TRANSPORT	12231200 - LOKOJA	2,007,600,363	2,000,000,000	3,000,000,000	5,000,000,000



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	LANE CARRAGE WAY ROAD 16.1KM	PROVISION OF ROADS						
17100123001600 - Road - General	CONSTRUCTION OF AYERE / OGIDI - KABBA ROAD INCLUDING CULVERTS & BRIDGES (17KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	100,000,000	0	100,000,000	100,000,000
17100123001700 - Road - General	CONSTRUCTION OF IDAH / ONYEDEGA ROAD (32KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220600 - IBAJI	98,827,701	0	0	0
17100123001800 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF KOGI POLY & PHASE II GATE II 15 KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	200,000,000	0	200,000,000	200,000,000
17100123001900 - Road - General	CONSTRUCTION OF EFFO / TAKETE - IDE AHARA OTAFUN (BRIDGE) 22KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	0	100,000,000	100,000,000
17100123002000 - Road - General	REHABILITATION / ASPHALT OVERLAY OF DEKINA / OLOWA / ABOCHO - OGBABEDE WITH A SPUR TO AGADA ROAD (46KM)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	300,000,000	0	300,000,000	300,000,000
17100123002100 - Road - General	CONSTRUCTION OF IYARA ODOKORO ROAD (12.1KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	50,000,000	0	50,000,000	50,000,000
17100123002200 - Road - General	REHABILITATION OF KOTON - KARFE KPAREKE OSUKU ACHARA / TAWARI GEGU ROAD (40.5KM)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231100 - KOGI	150,000,000	0	150,000,000	150,000,000
17100123002300 - Road - General	CONSTRUCTION OF EBIYA PATESI / ADOGO / UNOSI ROAD 35KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210200 - AJAOKUTA	300,000,000	0	300,000,000	300,000,000
17100123002400 - Road - General	ASPHALT OVERLAY OF GYB JUNCTION / MURTALA MUHAMMED / BARRACK / KABBA JUNCTION ROAD (20.75KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	216,494,679	0	2,016,494,679	1,016,494,679



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17100123002500 - Road - General	RECONSTRUCTION OF ISANLU TOWNSHIP ROAD (2.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	100,000,000	0	100,000,000	100,000,000
17100123002600 - Road - General	REHABILITATION OF OZIOKOKUTU IHIMA OBANGEDE ROAD (3KM)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12211600 - OKEHI	100,000,000	0	100,000,000	100,000,000
17100123002700 - Road - General	CONSTRUCTION OF ANYIGBA TOWNSHIP ROAD 20 KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	0	100,000,000	100,000,000
17100123002800 - Road - General	CONSTRUCTION / REHABILITATION OF OTHER STATE ROADS 210KM (10KM EACH) IN THE 21 LGA	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	0	150,000,000	150,000,000
17100123002900 - Road - General	REHABILITATION OF ANYIGBA - IYALE - ABEJUKOLO ROAD 20KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	0	100,000,000	100,000,000
17100123003000 - Road - General	CONSTRUCTION OF OGUMA - KPANKE IKENDE - ABEJUKOLO ROAD (60KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220400 - BASSA	100,000,000	0	100,000,000	100,000,000
17100123003100 - Road - General	CONSTRUCTION OF IDRISU - OKPTALA - BAGAJI - AJOKPACHI ROAD (19.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	0	100,000,000	100,000,000
17100123003200 - Road - General	CONSTRUCTION AND DUALIZATION OF ANKPA TOWNSHIP ROAD PHASE I & II (6.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	0	100,000,000	100,000,000
17100123003300 - Road - General	ODUGBO - MOZUM ROADS INCLUDING 3 & 4 SPAN BRIDGES (27KM) FEDERAL	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220400 - BASSA	100,000,000	0	100,000,000	100,000,000
17100123003400 - Road - General	REHABILITATION OF AGEVA - OGORI ROAD (12 KM)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12211500 - OGORI/MAGONG O	100,000,000	0	100,000,000	100,000,000



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17100123003500 - Road - General	ONGOING CONSTRUCTION OF IDIORO AYEDE - OGALE ROAD (13KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	100,000,000	0	100,000,000	100,000,000
17100123003600 - Road - General	REHABILITATION OF KABBA TOWNSHIP ROADS 10 KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	92,000,000	51,031,556	92,000,000	92,000,000
17100123003800 - Road - General	CONSRUCTION OF AGASA UPOGORO - OKENE ROAD (10.7KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	269,000,908	0	269,000,908	269,000,908
17100123003900 - Road - General	SELECTED ROAD FROM EASTERN SENATORIAL DISTRICTS 60KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	300,000,000	0	3,000,000,000	2,000,000,000
17100123004000 - Road - General	SELECTED ROAD FROM WESTERN SENATORIAL DISTRICTS 60KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	300,000,000	0	3,000,000,000	2,000,000,000
17100123004100 - Road - General	SELECTED ROAD FROM CENTRAL SENATORIAL DISTRICTS 60KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	22,013,355,615	22,000,000,000	3,000,000,000	2,000,000,000
17100123004200 - Road - General	CONSTRUCTION / REHABILITATION OF LOKOJA TOWNSHIP ROADS / GANAJA JUNCTION OVERHEAD BRIDGE 30KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	245,004,540	200,000,000	800,000,000	600,000,000
17100123004300 - Road - General	CONSRUCTION OF OGAMINANA EBOGA IPAKU - KUROKO JUNCTION ROAD (5.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	161,400,545	0	161,400,545	161,400,545
17100123004400 - Road - General	ASPHALT OVERLAY OF EGBE TOWNSHIP ROAD 14KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232100 - YAGBA WEST	110,240,870	0	110,240,870	110,240,870
17100123004500 - Road - General	REHABILITATION OF KOTON - KARFE TOWNSHIP (4.46KM) ROAD II	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231100 - KOGI	100,000,000	0	100,000,000	100,000,000



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17100123004600 - Road - General	ASPHALT OVERLAY OF IYAMOYE - JEJE - IJOWA ROAD TO ISANLU (73KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	161,400,545	0	161,400,545	161,400,545
17100123004700 - Road - General	CONSRUCTION OF HASSAN KATSINA ROAD (HOUSE OF ASSEMBLY)(11.2KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	2,578,849,343	2,561,015,625	1,178,849,34 3	1,178,849,343
17100123004800 - Road - General	CONSRUCTION OF OFUGO - IKAH ILORI ICHALA ICHEKE ROAD (35KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	0	100,000,000	100,000,000
17100123004900 - Road - General	CONSRUCTION OF FELELE AGBAJA ROAD (28KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000
17100123005000 - Road - General	CONSRUCTION OF ACCESS ROAD TO SCHOOL OF DISABLE IYALE (2.5KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	0	100,000,000	100,000,000
17100123005100 - Road - General	CONSRUCTION OF OZURI / OGAMINANA / OBAGEDE / OKAITO / KABBA JUNCTION ROAD (9.4KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	4,544,929,392	4,399,737,392	4,544,929,39 2	2,544,929,392
17100123005200 - Road - General	CONSRUCTION OF LION CLUB - GEREGU ROAD (4.974KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210200 - AJAOKUTA	100,000,000	0	100,000,000	100,000,000
17100123005300 - Road - General	CONSTRUCTION OFOGUGU AKENOGBOLO LINK ROAD (15KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	10,760,036	0	10,760,036	10,760,036
17100123005500 - Road - General	CONSRUCTION OF ABEJUKOLO TOWNSHIP ROAD AND DUALIZATION (3.6KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	161,400,545	0	161,400,545	161,400,545
17100123005600 - Road - General	CONSRUCTION OF EKIRI ADE / OHUN / IFE - OLUKOTU ROAD / EKinrin - ADE TOWNSHIP ROAD 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	100,000,000	0	100,000,000	100,000,000
17100123005700 - Road - General	RECONSTRUCTION / ASPHALT OVERLAY OF LOKOJA WARD	23020114 - CONSTRUCTION /	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000



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	"A" TOWNSHIP ROAD (4.73KM)	PROVISION OF ROADS						
17100123005800 - Road - General	ON GOING DUALIZATION OF DEKINA TOWNSHIP ROAD (8.3KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	0	100,000,000	100,000,000
17100123005900 - Road - General	ON GOING CONSTRUCTION OF ODENYI OGUMA / SHERIA ROAD (16KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220400 - BASSA	637,000,000	500,000,000	1,137,000,000	1,137,000,000
17100123006000 - Road - General	ON GOING CONSTRUCTION OF PONYAN - IRELE ROAD (2KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232000 - YAGBA EAST	50,000,000	0	50,000,000	50,000,000
17100123006100 - Road - General	RECONSTRUCTION OF ANKPA - ABEJUKOLO ROAD (56KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	26,900,091	0	26,900,091	26,900,091
17100123006300 - Road - General	CONSRUCTION OF ODO - ERE / OKUNRAN / OKOLOKE / ISANLU ESA ROAD (14KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12232100 - YAGBA WEST	500,000,000	0	500,000,000	500,000,000
17100123006400 - Road - General	CONSRUCTION OF OKENE TOWNSHIP ROAD (10.7KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	1,000,077,263	800,000,000	3,500,000,000	2,500,000,000
17100123006500 - Road - General	CONSRUCTION OF OGORI / MAGONGO TOWNSHIP ROAD 13KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211500 - OGORI/MAGONG O	100,000,000	0	100,000,000	100,000,000
17100123006600 - Road - General	CONSRUCTION OF OBEHIRA OKENGWE / IHIMA TOWNSHIP ROAD (21KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	254,000,908	200,000,000	254,000,908	254,000,908
17100123006700 - Road - General	CONSRUCTION OF IYARA TOWNSHIP ROAD 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	50,000,000	0	50,000,000	50,000,000
17100123006800 - Road - General	CONSRUCTION / BEAUTIFICATION OF LOKOJA ROUND ABOUTS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000



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17100123006900 - Road - General	REHABILITATION OF IBANA JUNCTION / IKEJE / OGUGU / ETE ROAD 31 KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	161,400,545	0	161,400,545	161,400,545
17100123007000 - Road - General	CONSRUCTION OF EGBECHE - ENALE ROAD 10KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220400 - BASSA	0	0	5,000,000	5,000,000
17100123007100 - Road - General	CONSRUCTION OF ASENI ROAD (EARTHWORK)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231100 - KOGI	16,140,055	0	16,140,055	16,140,055
17100123007300 - Road - General	CONSRUCTION OF ARMY SIGNAL SECRETARIAT ROAD 5KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	5,380,018	0	5,380,018	5,380,018
17100123007400 - Road - General	CONSTRUCTION OF OWOWO BRIDGE OF TAKETE - IDE 12KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	0	100,000,000	100,000,000
17100123007500 - Road - General	CONSRUCTION OF ADAVI EBA IHIMA BY PASS ROAD 9KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210100 - ADAVI	304,601,271	0	304,601,271	304,601,271
17100123007600 - Road - General	CONSTRUCTION / REHABILITATION OF EGE IHIMA ROADS 13KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210100 - ADAVI	376,601,271	0	376,601,271	376,601,271
17100123007700 - Road - General	CONSTRUCTION / REHABILITATION OF KABA ASAYA OGIDI - AYERE ROADS 16KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	269,000,908	0	269,000,908	269,000,908
17100123007800 - Road - General	CONSTRUCTION / REHABILITATION OF KABA TO ILUKE BUNU ROAD (35KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	116,140,054	0	116,140,054	116,140,054
17100123007900 - Road - General	CONSTRUCTION OF AYERE TOWNSHIP ROAD 9.5KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12230900 - IJUMU	100,000,000	0	100,000,000	100,000,000
17100123008000 - Road - General	CONSTRUCTION OF ITAKPE JUNCTION - FCE - TOTAL	23020114 - CONSTRUCTION /	70451 - ROAD TRANSPORT	12211700 - OKENE	1,000,000,000	629,520,845	1,000,000,000 0	1,000,000,000



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	FILLING STATION ROAD OKENE (14KM)	PROVISION OF ROADS						
17100123008100 - Road - General	CONSRUCTION OF IDAH TOWNSHIP ROAD 17KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220700 - IDAH	300,000,000	0	300,000,000	300,000,000
17100123008300 - Road - General	PROCUREMENT OF EMERGENCY TENDER FOR FLOOD RELATED DISASTER.	23010104 - PURCHASE OF WATER NAVIGATIONAL EQUIPMENT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	0	100,000,000	100,000,000
17100123009400 - Road - General	CONSTRUCTION / REHABILITATION OF OJOKU , ODOGOMU , ENJEMA AFOR ROADS 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211600 - OKEHI	100,000,000	0	100,000,000	100,000,000
17100123009500 - Road - General	CONSTRUCTION / REHABILITATION OF OKABA - ANKPA ROADS 30KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	0	100,000,000	100,000,000
17100123009600 - Road - General	OGBONICHA ABEJUKOLO OFABO ROAD 3KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	0	100,000,000	100,000,000
17100123009700 - Road - General	CONSTRUCTION OF IJESHI ONICHA - IGO - SAWMILL ROAD 16KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	0	100,000,000	100,000,000
17100123009800 - Road - General	CONSTRUCTION OF EMU - JAKURA - OYO IWA ROAD 48KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000
17100123009900 - Road - General	CONSTRUCTION OF EJULE AGOJEJU IBOKO ROAD 25KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	0	100,000,000	100,000,000
17100123010000 - Road - General	CONSTRUCTION OF IYALE ODOLU OGANE - INUGWU AGBADA ETUTEKPE ROADS 25KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	0	100,000,000	100,000,000
17100123010100 - Road - General	CONSTRUCTION OF IMANE - AKPOH ROADS 15KM	23020114 - CONSTRUCTION /	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	0	100,000,000	100,000,000



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		PROVISION OF ROADS						
17100123010200 - Road - General	CONSTRUCTION OF ODOMUKPO - OKPATA - OFAPO ROADS 10KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	0	100,000,000	100,000,000
17100123010300 - Road - General	CONSTRUCTION / REHABILITATION OF SELECTED ROADS IN 21 LOCAL HEADQUARTERS 63KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	0	100,000,000	100,000,000
17100123010400 - Road - General	CONSTRUCTION OF IMANE OGENAGO ROADS 10KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	0	100,000,000	100,000,000
17100123010500 - Road - General	CONSTRUCTION OF IYALE - ATOCHI - OGBOGODO ROADS 25KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	100,000,000	0	100,000,000	100,000,000
17100123010600 - Road - General	CONSTRUCTION OF BAGANA - OTUTUBATUROADS 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	0	100,000,000	100,000,000
17100123010700 - Road - General	CONSTRUCTION OF ABEJUKOLO (GSS) AJADA ROADS 10KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	0	100,000,000	100,000,000
17100123010800 - Road - General	CONSTRUCTION OF AMOKE EJINYA - OJIBOGO ROADS 13KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211600 - OKEHI	100,000,000	0	100,000,000	100,000,000
17100123010900 - Road - General	CONSTRUCTION OF IMANE - IDEKPA ROADS 14KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221800 - OLAMABORO	100,000,000	0	100,000,000	100,000,000
17100123011000 - Road - General	CONSTRUCTION OF OJUWO - AJADAMA - OLAHIEBA - OKPATALA ROADS 17KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	0	100,000,000	100,000,000
17100123011100 - Road - General	CONSTRUCTION OF AFO - GAMGAM - AJITATA ROADS 12KM	23020114 - CONSTRUCTION /	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	0	100,000,000	100,000,000



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		PROVISION OF ROADS						
17100123011200 - Road - General	CONSTRUCTION OF OGODU - OLA - EMEKWUTU ROADS 16KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	0	100,000,000	100,000,000
17100123011300 - Road - General	CONSTRUCTION OF JAMATA - BUDAN KUPA ROAD 30KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	200,000,000	0	1,000,000,000	1,000,000,000
17100123011400 - Road - General	CONSTRUCTION OF OBABARA - UHUUGUG - UKPAKE 37KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12221900 - OMALA	100,000,000	0	100,000,000	100,000,000
17100123011500 - Road - General	CONSTRUCTION OF IYALE ODOLU EFU ALOKO OGONENIGWU ROADS 25KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220800 - IGALAMELA- ODOLU	300,000,000	0	300,000,000	300,000,000
17100123011600 - Road - General	REHABILITATION OF OCHADAMU UMOMI ROAD 35KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12221400 - OFU	15,000,000	0	15,000,000	15,000,000
17100124000100 - Road - General	CONSTRUCTION OF MOPA TOWNSHIP ROAD (9.295KM)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	200,000,000	0	200,000,000	200,000,000
17100124000200 - Road - General	CONSTRUCTION OF DRAINAGE AND CULVERT	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	400,000,000	0	400,000,000	400,000,000
17100124000300 - Road - General	CONSTRUCTION OF JAMATA ABUGI ROAD 25KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000
17100124000400 - Road - General	CONSTRUCTION OF MOPA ILAI IFE - OLUKOTUN ROAD 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	0	100,000,000	100,000,000
17100124000500 - Road - General	CONSTRUCTION OF EFFO OROKERE AIYEDE TAKETE AIYEDAYO ROAD 18KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	0	100,000,000	100,000,000



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17100124000600 - Road - General	REHABILITATION OF IBAJI ROAD 30KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12220600 - IBAJI	500,000,000	0	500,000,000	500,000,000
17100124000700 - Road - General	REHABILITATION OF OLD POLY QUARTERS TO POST FLOOD HOUSING ESTATE ROAD LOKOJA C4 15KM	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	300,000,000	0	300,000,000	300,000,000
17100124000800 - Road - General	CONSTRUCTION OF ROADS IN PROPOSED NEW AIRPORT IN KOGI STATE ZARIAGI LOKOJA 78KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12210100 - ADAVI	500,000,000	0	1,000,000,000	15,000,000,000
17100124000900 - Road - General	ELECTRIFICATION OF ONE URBAN AREA IN EACH LGA ACROSS THE STATE.	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	20,000,000	0	20,000,000	20,000,000
17100124001000 - Road - General	REHABILITATION / EQUIPPING OF CENTRAL ELECTRICAL WORKSHOP , MINISTRY OF WORKS , LOKOJA	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	20,000,000	0	20,000,000	20,000,000
17100124001100 - Road - General	CONSTRUCTION OF KOGI STATE POLYTECHNIC INTERNAL ROAD NETWORK 10KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000
17100124001200 - Road - General	CONSTRUCTION OF RAYMOND STREET OPULEGA ANKPA ROAD 8KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	100,000,000	0	100,000,000	100,000,000
17100125000100 - Road - General	CONSTRUCTION OF NYAMAYAMA / JOSTAN PLAZA (ALTERNATIVE FLOOD ROAD LOKOJA) 7KM C4	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	500,000,000	0	800,000,000	600,000,000
17100125000200 - Road - General	CONSTRUCTION OF MEME BRIDGE ON ZONE 8 ROAD ROUND ABOUT / GYB JUNCTION LOKOJA TO STANDARD	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	200,000,000	0	1,000,000,000	1,000,000,000
17100125000400 - Road - General	CONSTRUCTION OF OTOYI IRIYONI - ADAVI ROAD 21KM	23020114 - CONSTRUCTION /	70451 - ROAD TRANSPORT	12211700 - OKENE	100,000,000	0	100,000,000	100,000,000



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		PROVISION OF ROADS						
17100125000500 - Road - General	CONSTRUCTION OF MOPA OKEAGE IMELA ROAD 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	100,000,000	0	100,000,000	100,000,000
17100125000600 - Road - General	CONSRUCTION OF EGBECHÉ - ENALE ROAD 10KM	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTUR E	70451 - ROAD TRANSPORT	12220400 - BASSA	5,000,000	0	0	0
17100126000200 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF COLLEGE OF EDUCATION MOPA 7 KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231300 - MOPA-AMURO	0	0	100,000,000	100,000,000
17100126000300 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF COLLEGE OF EDUCATION ANKPA 10KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220300 - ANKPA	0	0	100,000,000	100,000,000
17100126000400 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF KOGI STATE UNIVERSITY KABBA 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231000 - KABBA/BUNU	0	0	100,000,000	100,000,000
17100126000500 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF KOGI STATE UNIVERSITY (PAAU) 15KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220500 - DEKINA	0	0	100,000,000	100,000,000
17100126000600 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF CUSTECH 5KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12211700 - OKENE	0	0	100,000,000	100,000,000
17100126000700 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF COLLEGE OF HEALTH TECHNOLOGY IDAH 6KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12220700 - IDAH	0	0	100,000,000	100,000,000
17100126000800 - Road - General	CONSTRUCTION OF INTERNAL ROAD NETWORK OF ESTATE IN LOKOJA TOWNSHIP 30KM	23020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	12231200 - LOKOJA	0	0	100,000,000	100,000,000
17100126000900 - Road - General	PAYMENT OF OUTSTANDING CLAIMS OF COMPLETED	23020114 - CONSTRUCTION /	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	0	0	600,000,000	600,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



	ROADS AND STREET LIGHT PROJECTS IN THE STATE	PROVISION OF ROADS						



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



023400300100	ROAD MAINTENANCE AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	4,183,743,640	3,754,844,984.86	13,094,507,348	10,094,507,348
21	PERSONNEL COST	62,721,824	50,596,675.07	73,485,532	73,485,532
2101	SALARY	62,721,824	50,596,675.07	73,485,532	73,485,532
210101	SALARIES AND WAGES	62,721,824	50,596,675.07	73,485,532	73,485,532
21010101	SALARY	61,623,824	49,516,675.07	72,387,532	72,387,532
21010104	AUXILLARY STAFF	1,098,000	1,080,000	1,098,000	1,098,000
22	OTHER RECURRENT COSTS	21,021,816	4,872,000	21,021,816	21,021,816
2202	OVERHEAD COST	21,021,816	4,872,000	21,021,816	21,021,816
220201	TRAVEL & TRANSPORT - GENERAL	818,116	780,000	818,116	818,116
22020102	TRAVEL AND TRANSPORT - OTHERS	818,116	780,000	818,116	818,116
220202	UTILITIES - GENERAL	138,200	0	138,200	138,200
22020204	ELECTRICITY BILL /CHARGES	138,200	0	138,200	138,200
220203	MATERIALS & SUPPLIES - GENERAL	1,935,000	850,000	1,935,000	1,935,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,735,000	850,000	1,735,000	1,735,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	200,000	0	200,000	200,000
220204	MAINTENANCE SERVICES - GENERAL	1,800,000	0	1,800,000	1,800,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	300,000	0	300,000	300,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	500,000	0	500,000	500,000
22020408	MAINTENANCE OF TRACTOR/ HEAVY DUTY EQUIPMENT	1,000,000	0	1,000,000	1,000,000
220205	TRAINING - GENERAL	5,687,500	0	5,687,500	5,687,500
22020501	LOCAL TRAINING	5,687,500	0	5,687,500	5,687,500
220206	OTHER SERVICES - GENERAL	500,000	0	500,000	500,000
22020601	SECURITY SERVICES EXPENSES	500,000	0	500,000	500,000
220208	FUEL & LUBRICANTS - GENERAL	4,643,000	3,242,000	4,643,000	4,643,000
22020803	PLANTS/ GENERATOR FUEL COST	500,000	0	500,000	500,000
22020806	DIESEL EXPENSES	1,143,000	612,000	1,143,000	1,143,000
22020807	FUEL EXPENSES	3,000,000	2,630,000	3,000,000	3,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



220210	MISCELLANEOUS EXPENSES GENERAL	5,500,000	0	5,500,000	5,500,000
22021001	REFRESHMENT & MEALS	500,000	0	500,000	500,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	5,000,000	0	5,000,000	5,000,000
23	CAPITAL EXPENDITURE	4,100,000,000	3,699,376,309.79	13,000,000,000	10,000,000,000
2301	FIXED ASSETS PURCHASED	100,000,000	0	500,000,000	500,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	100,000,000	0	500,000,000	500,000,000
23010110	PURCHASE OF ROAD EQUIPMENT	100,000,000	0	500,000,000	500,000,000
2303	REHABILITATION / REPAIRS	4,000,000,000	3,699,376,309.79	12,500,000,000	9,500,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	4,000,000,000	3,699,376,309.79	12,500,000,000	9,500,000,000
23030113	REHABILITATION / REPAIRS - ROADS	4,000,000,000	3,699,376,309.79	12,500,000,000	9,500,000,000
023400300100	ROAD MAINTENANCE AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
704	ECONOMIC AFFAIRS	4,183,743,640	3,754,844,985	13,094,507,348	10,094,507,348
7045	TRANSPORT	4,183,743,640	3,754,844,985	13,094,507,348	10,094,507,348
70451	ROAD TRANSPORT	4,183,743,640	3,754,844,985	13,094,507,348	10,094,507,348

023400300100	ROAD MAINTENANCE AGENCY							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	4,100,000,000	3,699,376,310	13,000,000,000	10,000,000,000
1710012301170 0 - Road - General	KOGI STATE ROAD MAINTENANCE AGENCY'S PROJECTS(REHABILITATION OF DILAPIDATED ROADS)	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	4,000,000,000	3,699,376,310	12,000,000,000	9,000,000,000
1710012301180 0 - Road - General	ADDITIONAL EQUIPMENT FOR KOGI STATE ROAD MAINTENANCE AGENCY (PROCUREMENT OF	23010110 - PURCHASE OF ROAD EQUIPMENT	70451 - ROAD TRANSPORT	12242200 - STATE WIDE	100,000,000	0	500,000,000	500,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



	CRUISHING MECHINE AND ASPHAT)							
1710012600010 0 - Road - General	SURFACE DRESSING OF EGBE - OKURAN - OKOLOKE - ISANLU - ESE ROAD	23030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	12232100 - YAGBA WEST	0	0	500,000,000	500,000,000



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023400400100	KOGI STATE FIRE AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	6,530,200	60,000,000	60,000,000	60,000,000
12	INDEPENDENT REVENUE	6,530,200	60,000,000	60,000,000	60,000,000
1202	NON-TAX REVENUE	6,530,200	60,000,000	60,000,000	60,000,000
120207	EARNINGS -GENERAL	6,530,200	60,000,000	60,000,000	60,000,000
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	6,530,200	60,000,000	60,000,000	60,000,000
023400400100	KOGI STATE FIRE AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	118,129,593	66,585,402.87	137,681,098	137,681,098
21	PERSONNEL COST	97,307,322	57,073,402.87	114,621,098	114,621,098
2101	SALARY	77,481,408	57,073,402.87	94,795,184	94,795,184
210101	SALARIES AND WAGES	77,481,408	57,073,402.87	94,795,184	94,795,184
21010101	SALARY	77,481,408	57,073,402.87	94,795,184	94,795,184
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	19,825,914	0	19,825,914	19,825,914
210201	ALLOWANCES	19,825,914	0	19,825,914	19,825,914
21020101	CALL DUTY ALLOWANCE	6,608,638	0	6,608,638	6,608,638
21020102	SHIFT ALLOWANCES	6,608,638	0	6,608,638	6,608,638
21020103	HAZARD ALLOWANCE	3,304,319	0	3,304,319	3,304,319
21020125	UNIFORM ALLOWANCES	3,304,319	0	3,304,319	3,304,319
22	OTHER RECURRENT COSTS	20,822,271	9,512,000	23,060,000	23,060,000
2202	OVERHEAD COST	20,822,271	9,512,000	23,060,000	23,060,000
220201	TRAVEL & TRANSPORT - GENERAL	326,271	220,000	500,000	500,000
22020102	TRAVEL AND TRANSPORT - OTHERS	326,271	220,000	500,000	500,000
220202	UTILITIES - GENERAL	50,000	0	50,000	50,000
22020205	TELEPHONE CHARGES	50,000	0	50,000	50,000
220203	MATERIALS & SUPPLIES - GENERAL	4,500,000	1,125,000	5,000,000	5,000,000



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22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,300,000	570,000	1,300,000	1,300,000
22020305	UNIFORMS AND OTHER CLOTHINGS	700,000	125,000	700,000	700,000
22020323	OFFICE AND GENERAL EXPENSES	1,500,000	430,000	1,500,000	1,500,000
22020344	FOAM COMPOUND MATERIAL FOR FIRE FIGHTING	1,000,000	0	1,500,000	1,500,000
220204	MAINTENANCE SERVICES - GENERAL	13,736,000	8,037,000	14,500,000	14,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	13,336,000	7,892,000	14,000,000	14,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	400,000	145,000	500,000	500,000
220205	TRAINING - GENERAL	1,500,000	130,000	2,000,000	2,000,000
22020501	LOCAL TRAINING	1,500,000	130,000	2,000,000	2,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	60,000	0	60,000	60,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	60,000	0	60,000	60,000
220210	MISCELLANEOUS EXPENSES GENERAL	650,000	0	950,000	950,000
22021001	REFRESHMENT & MEALS	500,000	0	800,000	800,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	150,000	0	150,000	150,000
023400400100	KOGI STATE FIRE AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
703	PUBLIC ORDER AND SAFETY	118,129,593	66,585,403	137,681,098	137,681,098
7032	FIRE PROTECTION SERVICES	118,129,593	66,585,403	137,681,098	137,681,098
70321	FIRE PROTECTION SERVICES	118,129,593	66,585,403	137,681,098	137,681,098



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023600100100	MIN. OF CULTURE & TOURISM				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	58,000	880,000	550,000	550,000
12	INDEPENDENT REVENUE	58,000	880,000	550,000	550,000
1202	NON-TAX REVENUE	58,000	880,000	550,000	550,000
120201	LICENCES - GENERAL	28,000	480,000	150,000	150,000
12020127	REGISTRATION OF BEAUTY PAGEANT	0	480,000	150,000	150,000
12020173	REGISTRATION OF HOSPITALITY AND TOURISM RELATED ENTERPRISES	28,000	0	0	0
120204	FEES - GENERAL	0	300,000	300,000	300,000
12020476	CHARGES FROM SEMINARS AND WORKSHOPS	0	300,000	300,000	300,000
120207	EARNINGS -GENERAL	30,000	100,000	100,000	100,000
12020799	EARNING FROM ENDORSEMENT OF CULTURAL ACTIVITIES	30,000	100,000	100,000	100,000
023600100100	MIN. OF CULTURE & TOURISM				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	435,798,662	88,625,599.19	2,746,673,884	2,346,673,884
21	PERSONNEL COST	99,098,662	57,657,599.19	117,143,884	117,143,884
2101	SALARY	99,098,662	57,657,599.19	117,143,884	117,143,884
210101	SALARIES AND WAGES	99,098,662	57,657,599.19	117,143,884	117,143,884
21010101	SALARY	99,098,662	57,657,599.19	117,143,884	117,143,884
22	OTHER RECURRENT COSTS	108,140,000	11,418,000	397,530,000	397,530,000
2202	OVERHEAD COST	108,090,000	11,418,000	397,480,000	397,480,000
220201	TRAVEL & TRANSPORT - GENERAL	500,000	448,000	5,000,000	5,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	500,000	448,000	5,000,000	5,000,000
220202	UTILITIES - GENERAL	60,000	8,500	150,000	150,000
22020206	SATELLITE BROADCASTING ACCESS CHARGES	60,000	8,500	150,000	150,000
220203	MATERIALS & SUPPLIES - GENERAL	53,530,000	8,029,000	64,030,000	64,030,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	368,000	2,000,000	2,000,000



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22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	10,000	0	10,000	10,000
22020323	OFFICE AND GENERAL EXPENSES	53,020,000	7,661,000	62,020,000	62,020,000
220204	MAINTENANCE SERVICES - GENERAL	1,500,000	1,439,000	4,000,000	4,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000	960,000	2,000,000	2,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	500,000	479,000	2,000,000	2,000,000
220205	TRAINING - GENERAL	1,500,000	0	4,000,000	4,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	1,500,000	0	4,000,000	4,000,000
220206	OTHER SERVICES - GENERAL	1,000,000	0	1,000,000	1,000,000
22020612	SCIENCE & TECHNICAL, ART EXHIBITIONS/ ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY /JETS CLUB ACTIVITIES:SCIENCE AND PROJECT EXHIBITION(STATE AND NATIONAL)	1,000,000	0	1,000,000	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	50,000,000	1,493,500	319,300,000	319,300,000
22021003	CELEBRATION/ REMEMBRANCE DAY	5,000,000	0	10,000,000	10,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	0	0	1,000,000	1,000,000
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	40,000,000	0	300,000,000	300,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	4,000,000	1,493,500	4,300,000	4,300,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,000,000	0	4,000,000	4,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	50,000	0	50,000	50,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	50,000	0	50,000	50,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	50,000	0	50,000	50,000
23	CAPITAL EXPENDITURE	228,560,000	19,550,000	2,232,000,000	2,232,000,000
2301	FIXED ASSETS PURCHASED	5,835,000	0	22,000,000	22,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	5,835,000	0	22,000,000	22,000,000
23010130	PURCHASE OF RECREATIONAL FACILITIES	5,835,000	0	22,000,000	22,000,000
2302	CONSTRUCTION / PROVISION	152,725,000	0	2,150,000,000	2,150,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	152,725,000	0	2,150,000,000	2,150,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	800,000,000	800,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	52,725,000	0	1,210,000,000	1,210,000,000
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	95,000,000	0	110,000,000	110,000,000



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23020130	CONSTRUCTION /PROVISION OF MUSEUM	5,000,000	0	30,000,000	30,000,000
2303	REHABILITATION / REPAIRS	70,000,000	19,550,000	60,000,000	60,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	70,000,000	19,550,000	60,000,000	60,000,000
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	10,000,000	0	30,000,000	30,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	40,000,000	19,550,000	0	0
23030129	REHABILITATION/ REPAIRS OF HOSTEL BUILDINGS	20,000,000	0	30,000,000	30,000,000
023600100100	MIN. OF CULTURE & TOURISM				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
708	RECREATION, CULTURE AND RELIGION	435,798,662	88,625,599	2,746,673,884	2,346,673,884
7082	CULTURAL SERVICES	435,798,662	88,625,599	2,746,673,884	2,746,673,884
70821	CULTURAL SERVICES	435,798,662	88,625,599	2,746,673,884	2,746,673,884

023600100100	MIN. OF CULTURE & TOURISM							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	228,560,000	19,550,000	2,232,000,000	1,832,000,000
0210012300130 0 - Societal Re-orientation - General	PURCHASE OF MUSICAL EQUIPMENT FOR LIFE BAND IN COUNCIL FOR ART AND CULTURE LOKOJA	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	2,000,000	0	2,000,000	2,000,000
0210012300140 0 - Societal Re-orientation - General	CONSTRUCTION OF LIGHT TOWER AT THE CONFLUENCE OF RIVER NIGER AND BENUE (TOURIST CENTRE)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	0	400,000,000	400,000,000
0210012300150 0 - Societal Re-orientation - General	PROCUREMENT OF ASSESSORIES / EQUIPMENT TO PROMOTE CULTURAL PROGRAMME IN KOGI STATE	23010130 - PURCHASE OF RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	3,835,000	0	20,000,000	20,000,000
0310012300240 0 - Poverty Alleviation - General	CONSTRUCTION AND FURNISHING OF AN OPEN - AIR THEATRE (CULTURAL CENTRE) IN LOKOJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	12231200 - LOKOJA	0	0	800,000,000	600,000,000



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0610012300450 0 - Housing and Urban Development - General	REHABILITATION OF OBASANJO SQUARE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	0	0	0
0610012500100 0 - Housing and Urban Development - General	FURNISHING AND RENOVATION OF OFFICE ACCOMMODATION	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	19,550,000	0	0
1210012300210 0 - Growing the Private Sector - General	REHABILITATION OF EXISTING HISTORICAL RELICS ACROSS THE STATE	23030118 - REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	10,000,000	0	30,000,000	30,000,000
1210012300220 0 - Growing the Private Sector - General	PPRODUCTION OF TOURISM DEVELOPMENT MASTER PLAN DOCUMENT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70821 - CULTURAL SERVICES	12231200 - LOKOJA	95,000,000	0	110,000,000	110,000,000
1210012300230 0 - Growing the Private Sector - General	CONSTRUCTION OF ARTS & CRAFTS , TYE AND DYE CENTRE AT ART COUNCIL	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70821 - CULTURAL SERVICES	12231200 - LOKOJA	12,725,000	0	10,000,000	10,000,000
1210012300240 0 - Growing the Private Sector - General	RESTORATION OF LORD LUGUARD REST HOUSE AT MOUNT PATTI TO TOURIST DESTINATION	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	0	800,000,000	600,000,000
1210012300250 0 - Growing the Private Sector - General	CONSTRUCTION OF MINI ARTS & CRAFT GALLERY AT MINISTRY OF CULTURE & TOURISM	23020130 - CONSTRUCTION /PROVISION OF MUSEUM	70821 - CULTURAL SERVICES	12231200 - LOKOJA	5,000,000	0	30,000,000	30,000,000
1210012300270 0 - Growing the Private Sector - General	REHABILITATION OF KOGI STATE HOTELS & TOURISM BOARD BUILDING	23030129 - REHABILITATION/ REPAIRS OF HOSTEL BUILDINGS	70821 - CULTURAL SERVICES	12231200 - LOKOJA	20,000,000	0	30,000,000	30,000,000



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023600300100	COUNCIL FOR ARTS AND CULTURE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	35,000	1,000,000	1,000,000	1,000,000
12	INDEPENDENT REVENUE	35,000	1,000,000	1,000,000	1,000,000
1202	NON-TAX REVENUE	35,000	1,000,000	1,000,000	1,000,000
120201	LICENCES - GENERAL	0	200,000	200,000	200,000
12020137	REGISTRATION /DOCUMENTATION OF THEATRE TROUPES, VISUAL ARTS AND CRAFT PRACTITIONER	0	200,000	200,000	200,000
120206	SALES - GENERAL	0	200,000	200,000	200,000
12020638	SALES OF ARTS & CULTURE JOURNALS	0	100,000	100,000	100,000
12020668	SALES CRAFTS CERAMICS AND SCULPTURE	0	100,000	100,000	100,000
120207	EARNINGS -GENERAL	35,000	600,000	600,000	600,000
12020732	EARNING FROM GRAPHIC DESIGN	0	100,000	100,000	100,000
12020756	EARNING FROM PRINTING SERVICES	0	100,000	100,000	100,000
12020763	EARNINGS FROM CULTURAL PERFORMANCES	20,000	300,000	300,000	300,000
12020765	EARNING FROM MUSEUM, RESEARCH AND PUBLICATION	15,000	100,000	100,000	100,000
023600300100	COUNCIL FOR ARTS AND CULTURE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	341,845,957	97,638,158.82	350,172,537	350,172,537
21	PERSONNEL COST	132,832,537	94,085,958.82	132,832,537	132,832,537
2101	SALARY	132,832,537	94,085,958.82	132,832,537	132,832,537
210101	SALARIES AND WAGES	132,832,537	94,085,958.82	132,832,537	132,832,537
21010101	SALARY	132,832,537	94,085,958.82	132,832,537	132,832,537
22	OTHER RECURRENT COSTS	209,013,420	3,552,200	217,340,000	217,340,000
2202	OVERHEAD COST	209,013,420	3,552,200	217,340,000	217,340,000
220201	TRAVEL & TRANSPORT - GENERAL	100,000,000	913,900	100,000,000	100,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	100,000,000	913,900	100,000,000	100,000,000
220202	UTILITIES - GENERAL	193,420	5,000	700,000	700,000



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22020204	ELECTRICITY BILL /CHARGES	93,420	5,000	200,000	200,000
22020205	TELEPHONE CHARGES	100,000	0	500,000	500,000
220203	MATERIALS & SUPPLIES - GENERAL	4,020,000	360,900	7,840,000	7,840,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,400,000	360,900	1,400,000	1,400,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	240,000	0	240,000	240,000
22020305	UNIFORMS AND OTHER CLOTHINGS	100,000	0	2,000,000	2,000,000
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	200,000	0	2,000,000	2,000,000
22020323	OFFICE AND GENERAL EXPENSES	2,080,000	0	2,200,000	2,200,000
220204	MAINTENANCE SERVICES - GENERAL	1,500,000	950,500	2,000,000	2,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	800,000	520,000	1,000,000	1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	700,000	430,500	1,000,000	1,000,000
220205	TRAINING - GENERAL	100,100,000	956,500	101,500,000	101,500,000
22020501	LOCAL TRAINING	100,000	0	1,500,000	1,500,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	100,000,000	956,500	100,000,000	100,000,000
220206	OTHER SERVICES - GENERAL	100,000	44,000	1,000,000	1,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	100,000	44,000	1,000,000	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	3,100,000	321,400	4,300,000	4,300,000
22021001	REFRESHMENT & MEALS	2,000,000	124,000	2,000,000	2,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	400,000	170,000	800,000	800,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	700,000	27,400	1,500,000	1,500,000
023600300100	COUNCIL FOR ARTS AND CULTURE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
708	RECREATION, CULTURE AND RELIGION	341,845,957	97,638,159	350,172,537	350,172,537
7082	CULTURAL SERVICES	341,845,957	97,638,159	350,172,537	350,172,537
70821	CULTURAL SERVICES	341,845,957	97,638,159	350,172,537	350,172,537



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023605200100	HOTEL AND TOURISM BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	575,000	5,300,000	5,300,000	5,300,000
12	INDEPENDENT REVENUE	575,000	5,300,000	5,300,000	5,300,000
1202	NON-TAX REVENUE	575,000	5,300,000	5,300,000	5,300,000
120201	LICENCES - GENERAL	545,000	5,000,000	5,000,000	5,000,000
12020153	HOTEL REGISTRATION	545,000	5,000,000	5,000,000	5,000,000
120204	FEES - GENERAL	30,000	300,000	300,000	300,000
12020483	PACKAGE TOURS FEE	30,000	300,000	300,000	300,000
023605200100	HOTEL AND TOURISM BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	31,429,745	16,011,442.70	41,004,238	41,004,238
21	PERSONNEL COST	15,468,572	10,119,468.32	17,811,238	17,811,238
2101	SALARY	15,468,572	10,119,468.32	17,811,238	17,811,238
210101	SALARIES AND WAGES	15,468,572	10,119,468.32	17,811,238	17,811,238
21010101	SALARY	15,468,572	10,119,468.32	17,811,238	17,811,238
22	OTHER RECURRENT COSTS	15,961,173	5,891,974.38	23,193,000	23,193,000
2202	OVERHEAD COST	15,961,173	5,891,974.38	23,193,000	23,193,000
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000	984,000	2,000,000	2,000,000
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	2,000,000	984,000	2,000,000	2,000,000
220202	UTILITIES - GENERAL	450,400	97,274.38	450,400	450,400
22020201	INTERNET ACCESS CHARGES	200,400	22,274.38	200,400	200,400
22020203	WATER RATE	50,000	0	50,000	50,000
22020205	TELEPHONE CHARGES	200,000	75,000	200,000	200,000
220203	MATERIALS & SUPPLIES - GENERAL	1,400,000	1,032,000	2,446,827	2,446,827
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	300,000	268,000	1,146,827	1,146,827
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	32,000	300,000	300,000
22020323	OFFICE AND GENERAL EXPENSES	1,000,000	732,000	1,000,000	1,000,000



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220204	MAINTENANCE SERVICES - GENERAL	5,161,400	2,137,000	5,161,400	5,161,400
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,811,400	1,140,000	1,811,400	1,811,400
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	3,000,000	997,000	3,000,000	3,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	250,000	0	250,000	250,000
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	100,000	0	100,000	100,000
220205	TRAINING - GENERAL	2,910,000	325,000	8,410,000	8,410,000
22020501	LOCAL TRAINING	1,410,000	50,000	1,410,000	1,410,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	1,500,000	275,000	7,000,000	7,000,000
220208	FUEL & LUBRICANTS - GENERAL	1,122,000	724,000	1,107,000	1,107,000
22020801	MOTOR VEHICLE FUEL COST	1,092,000	700,000	1,092,000	1,092,000
22020803	PLANTS/ GENERATOR FUEL COST	30,000	24,000	15,000	15,000
220210	MISCELLANEOUS EXPENSES GENERAL	2,917,373	592,700	3,617,373	3,617,373
22021001	REFRESHMENT & MEALS	2,362,373	486,000	2,362,373	2,362,373
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	555,000	106,700	1,255,000	1,255,000
023605200100	HOTEL AND TOURISM BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
704	ECONOMIC AFFAIRS	31,429,745	16,011,443	41,004,238	41,004,238
7047	OTHER INDUSTRIES	31,429,745	16,011,443	41,004,238	41,004,238
70472	HOTELS AND RESTUARANTS	31,429,745	16,011,443	41,004,238	41,004,238



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025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	20,680,568	11,272,000	100,042,477	100,042,477
22	OTHER RECURRENT COSTS	20,680,568	11,272,000	100,042,477	100,042,477
2202	OVERHEAD COST	20,680,568	11,272,000	100,042,477	100,042,477
220201	TRAVEL & TRANSPORT - GENERAL	1,429,777	1,410,000	21,429,777	21,429,777
22020102	TRAVEL AND TRANSPORT - OTHERS	1,429,777	1,410,000	21,429,777	21,429,777
220202	UTILITIES - GENERAL	1,100,000	50,000	1,100,000	1,100,000
22020201	INTERNET ACCESS CHARGES	1,000,000	50,000	1,000,000	1,000,000
22020204	ELECTRICITY BILL /CHARGES	100,000	0	100,000	100,000
220203	MATERIALS & SUPPLIES - GENERAL	4,705,700	3,727,000	14,905,700	14,905,700
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	300,000	294,000	2,000,000	2,000,000
22020323	OFFICE AND GENERAL EXPENSES	4,405,700	3,433,000	12,905,700	12,905,700
220204	MAINTENANCE SERVICES - GENERAL	1,500,000	1,161,000	2,700,000	2,700,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000	871,000	1,000,000	1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	300,000	290,000	1,500,000	1,500,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	200,000	0	200,000	200,000
220205	TRAINING - GENERAL	4,500,000	0	13,000,000	13,000,000
22020501	LOCAL TRAINING	1,500,000	0	10,000,000	10,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	3,000,000	0	3,000,000	3,000,000
220208	FUEL & LUBRICANTS - GENERAL	700,000	611,000	5,000,000	5,000,000
22020801	MOTOR VEHICLE FUEL COST	700,000	611,000	5,000,000	5,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	6,745,091	4,313,000	41,907,000	41,907,000
22021001	REFRESHMENT & MEALS	2,000,000	1,981,000	5,000,000	5,000,000
22021002	PUBLICITY & ADVERTISEMENTS	500,000	201,000	3,000,000	3,000,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	1,500,000	1,360,000	20,300,000	20,300,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	1,557,000	0	1,557,000	1,557,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	838,091	581,000	2,000,000	2,000,000



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22021098	MONITORING ACTIVITIES AND FOLLOW UP	350,000	190,000	10,050,000	10,050,000
025000100100	KOGI STATE FISCAL RESPONSIBILITY COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
701	GENERAL PUBLIC SERVICES	20,680,568	11,272,000	100,042,477	100,042,477
7013	GENERAL SERVICES	20,680,568	11,272,000	100,042,477	100,042,477
70132	OVERALL PLANNING AND STATISTICAL SERVICES	20,680,568	11,272,000	100,042,477	100,042,477



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025200100100	MINISTRY OF WATER RESOURCES				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	0	250,000	1,000,000	1,000,000
12	INDEPENDENT REVENUE	0	250,000	1,000,000	1,000,000
1202	NON-TAX REVENUE	0	250,000	1,000,000	1,000,000
120204	FEES - GENERAL	0	250,000	1,000,000	1,000,000
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	0	250,000	1,000,000	1,000,000
025200100100	MINISTRY OF WATER RESOURCES				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	5,136,065,273	609,000,473.80	12,992,591,492	11,492,591,492
21	PERSONNEL COST	123,778,873	81,055,223.80	145,524,892	145,524,892
2101	SALARY	123,778,873	81,055,223.80	145,524,892	145,524,892
210101	SALARIES AND WAGES	123,778,873	81,055,223.80	145,524,892	145,524,892
21010101	SALARY	123,778,873	81,055,223.80	145,524,892	145,524,892
22	OTHER RECURRENT COSTS	6,628,400	5,952,000	207,448,000	207,448,000
2202	OVERHEAD COST	6,628,400	5,952,000	207,448,000	207,448,000
220201	TRAVEL & TRANSPORT - GENERAL	1,700,000	1,589,200	1,450,000	1,450,000
22020102	TRAVEL AND TRANSPORT - OTHERS	1,000,000	981,000	850,000	850,000
22020108	TRAVEL OPERATION AND LOGISTICS	700,000	608,200	600,000	600,000
220203	MATERIALS & SUPPLIES - GENERAL	1,738,400	1,640,000	201,490,000	201,490,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	800,000	799,000	700,000	700,000
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	0	0	200,000,000	200,000,000
22020323	OFFICE AND GENERAL EXPENSES	918,400	841,000	770,000	770,000
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	20,000	0	20,000	20,000
220204	MAINTENANCE SERVICES - GENERAL	1,470,000	1,352,000	1,140,000	1,140,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	350,000	343,000	200,000	200,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	550,000	548,000	450,000	450,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020404	MAINTENANCE OF PLANTS /GENERATORS	100,000	89,000	120,000	120,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	450,000	372,000	350,000	350,000
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT	20,000	0	20,000	20,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000	0	50,000	50,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	50,000	0	50,000	50,000
220208	FUEL & LUBRICANTS - GENERAL	450,000	444,000	290,000	290,000
22020801	MOTOR VEHICLE FUEL COST	400,000	399,000	220,000	220,000
22020803	PLANTS/ GENERATOR FUEL COST	50,000	45,000	70,000	70,000
220210	MISCELLANEOUS EXPENSES GENERAL	1,220,000	926,800	3,028,000	3,028,000
22021001	REFRESHMENT & MEALS	600,000	445,000	700,000	700,000
22021002	PUBLICITY & ADVERTISEMENTS	100,000	69,800	100,000	100,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	10,000	0	10,000	10,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000	0	10,000	10,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	200,000	188,000	250,000	250,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	300,000	224,000	300,000	300,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	0	0	1,658,000	1,658,000
23	CAPITAL EXPENDITURE	5,005,658,000	521,993,250	12,639,618,600	11,139,618,600
2302	CONSTRUCTION / PROVISION	740,000,000	0	869,618,600	869,618,600
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	740,000,000	0	869,618,600	869,618,600
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	740,000,000	0	869,618,600	869,618,600
2303	REHABILITATION / REPAIRS	4,264,000,000	521,993,250	11,770,000,000	10,270,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	4,264,000,000	521,993,250	11,770,000,000	10,270,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	4,264,000,000	521,993,250	11,770,000,000	10,270,000,000
2305	OTHER CAPITAL PROJECTS	1,658,000	0	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	1,658,000	0	0	0
23050101	RESEARCH AND DEVELOPMENT	1,658,000	0	0	0
025200100100	MINISTRY OF WATER RESOURCES				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget



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706	HOUSING AND COMMUNITY AMMENITIES	5,136,065,273	609,000,474	12,992,591,492	11,492,591,492
7063	WATER SUPPLY	5,136,065,273	609,000,474	12,992,591,492	11,492,591,492
70631	WATER SUPPLY	5,136,065,273	609,000,474	12,992,591,492	11,492,591,492

025200100100	MINISTRY OF WATER RESOURCES							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	5,005,658,000	521,993,250	12,639,618,600	11,139,618,600
10100123000600 - Water Resources and Rural Deve - General	CONSTRUCTION OF URBAN WATER SCHEME (SIP)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	0	0	50,000,000	50,000,000
10100123000700 - Water Resources and Rural Deve - General	REHABILITATION / REPAIR OF WATER SCHEME FOR BOTH URBAN AND SMALL TOWN	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	400,000,000	400,000,000	400,000,000	400,000,000
10100123000900 - Water Resources and Rural Deve - General	MAINTENACE OF GREATER LOKOJA WATER SCHEME PHASEII	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	360,000,000	0	360,000,000	360,000,000
10100123001000 - Water Resources and Rural Deve - General	COMPLETION OF 15 MOTORIZED AND HAND PUMP BOREHOLES IN THE STATE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	360,000,000	0	360,000,000	360,000,000
10100123001100 - Water Resources and Rural Deve - General	RELIHABITATION / UPGRADING OF CENTRAL WATER PROJECT SCHEMES (OKENE , EKUKU , ADOGO , OGORI , MAGONGO , ESSOMI , EGGE , IDOJIAND KUROKO	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	360,000,000	0	360,000,000	360,000,000
10100123001200 - Water Resources and Rural Deve - General	RELIHABITATION / UPGRADING OF EASTERN WATER PROJECT SCHEMES , (EJULE , ODU , OKPAKILI ,	23030104 - REHABILITATION / REPAIRS -	70631 - WATER SUPPLY	12242200 - STATE WIDE	200,000,000	0	200,000,000	200,000,000



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	IDAH , ANKPA AGALIGA , IMANE , AJAKA , ABEJUKOLO , ANYIGBAAND OGUMA)(BD)	WATER FACILITIES						
10100123001300 - Water Resources and Rural Deve - General	RELIHABITATION / UPGRADING OF WESTERN WATER SCHEMES (KABBA WATER PROJECT , OGIDI , MOPA , ISANLU , EGBE , AIYEGUNLE - GGEDE AND OMI)(BD)	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	0	0	350,000,000	350,000,000
10100123001500 - Water Resources and Rural Deve - General	REHABILITATION AND RETICULATION OF ISANLU WATER SCHEME	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12232000 - YAGBA EAST	350,000,000	0	2,000,000,000	1,500,000,000
10100123001600 - Water Resources and Rural Deve - General	REPAIR / REPLACEMENT OF WORN OUT WATER SUPPLY EQUIPMENT (CHEMICAL SUPPLY INCLUSIVE)	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	400,000,000	121,993,250	400,000,000	400,000,000
10100123001800 - Water Resources and Rural Deve - General	EXPANSION AND RETICULATION OF OKENE WATER WORKS	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12211700 - OKENE	200,000,000	0	200,000,000	200,000,000
10100123001900 - Water Resources and Rural Deve - General	REHABILITATION OF MECHANICAL AND HYDRANLIC DREDGING OF OKENE WATER DAM	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12230900 - IJUMU	100,000,000	0	100,000,000	100,000,000
10100123002000 - Water Resources and Rural Deve - General	REHABILITATION AND RETICULATION OF AIYEGUNLE - GBEDE , IYAGBEDE AIYETOROGBEDE WATERScheme	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	250,000,000	0	250,000,000	250,000,000
10100123002100 - Water Resources and Rural Deve - General	RETICULATION AND METERING OF GREATER LOKOJA WATER SUPPLY SCHEMETO LOKOJA METROLIS(BD)AND EXTENSION OF WATER TO	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12220300 - ANKPA	494,000,000	0	500,000,000	500,000,000



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	FELELE , ZANGO AND FUL PERMANENT SITE							
10100123002200 - Water Resources and Rural Deve - General	RESUSCITATION AND RETICULATION OF ANKPA WATER PROJECT	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12210200 - AJAOKUTA	300,000,000	0	300,000,000	300,000,000
10100123002300 - Water Resources and Rural Deve - General	REHABILITATION AND RETICULATION OF ADOGO WATER SCHEME	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	200,000,000	0	200,000,000	200,000,000
10100123002400 - Water Resources and Rural Deve - General	REHABILITATION AND RETICULATION OF IKUEHI , OBOROKE AND EIKA OHIZEYIN WATER SCHEME	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	300,000,000	0	300,000,000	300,000,000
10100124000100 - Water Resources and Rural Deve - General	NUT.5.WASH.PROVIDE PORTABLE WATER SUPPLY IN PUBLIC PLACES TO ENHANCE SANITATION AND HYGIENE.	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	50,000,000	0	50,000,000	50,000,000
10100124000200 - Water Resources and Rural Deve - General	NUT 5HRN. TRAINING AND RETRAINING OF WASHCOMS AND VHPS ON SUSTAINABLE AND AFFORDABLE WATER SUPPLY AND HYGIENE PROMOTION IN COMMUNITIES ACROSS THE 21 LGAS.	23050101 - RESEARCH AND DEVELOPMENT	70631 - WATER SUPPLY	12242200 - STATE WIDE	1,658,000	0	0	0
10100124000300 - Water Resources and Rural Deve - General	REHABILITATION OF MOPA TOWNSHIP WATER SCHEMES	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231300 - MOPA- AMURO	100,000,000	0	100,000,000	100,000,000
10100124000400 - Water Resources and Rural Deve - General	PROVISION OF POTABLE WATER TO AIYETEJU AGBAJOGUN AMURO	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12231300 - MOPA- AMURO	30,000,000	0	30,000,000	30,000,000
10100124000500 - Water Resources	REHABILITATION OF ODO - ERE WATER SHEMES	23030104 - REHABILITATION	70631 - WATER SUPPLY	12232100 - YAGBA WEST	50,000,000	0	50,000,000	50,000,000



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and Rural Deve - General		/ REPAIRS - WATER FACILITIES						
10100124000800 - Water Resources and Rural Deve - General	REHABILITATION OF WATER SCHEMES ACROSS KOGI STATE	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	500,000,000	0	6,000,000,000	5,000,000,000
10100126000300 - Water Resources and Rural Deve - General	NUT.5.WASH.PROVIDE PORTABLE WATER SUPPLY IN SCHOOLS TO ENHANCE EFFECTIVE SANITATION AND HYGIENE ACROSS THE 21LGAS	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	0	0	75,754,300	75,754,300
10100126000400 - Water Resources and Rural Deve - General	NUT.5.EMERGENCY.SUPPORT WATER SUPPLY INTERVENTION IN EMMERGENCY SETTING	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	0	0	3,864,300	3,864,300



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025210200100	KOGI STATE WATER BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	93,100	84,490,886	84,490,886	84,490,886
12	INDEPENDENT REVENUE	93,100	84,490,886	84,490,886	84,490,886
1202	NON-TAX REVENUE	93,100	84,490,886	84,490,886	84,490,886
120204	FEES - GENERAL	93,100	84,177,000	84,177,000	84,177,000
12020495	WATER RATE FEE	16,100	84,000,000	84,000,000	84,000,000
12020496	WATER CONNECTION /WATER RECONNECTION FEE	77,000	177,000	177,000	177,000
120206	SALES - GENERAL	0	70,136	70,136	70,136
12020665	SALES WATER BOARD FORM	0	70,136	70,136	70,136
120207	EARNINGS -GENERAL	0	243,750	243,750	243,750
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	0	243,750	243,750	243,750
025210200100	KOGI STATE WATER BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	589,533,607	77,235,591.34	1,132,671,122	1,132,671,122
21	PERSONNEL COST	119,032,860	74,882,591.34	141,017,475	141,017,475
2101	SALARY	119,032,860	74,882,591.34	141,017,475	141,017,475
210101	SALARIES AND WAGES	119,032,860	74,882,591.34	141,017,475	141,017,475
21010101	SALARY	119,032,860	74,882,591.34	141,017,475	141,017,475
22	OTHER RECURRENT COSTS	10,500,747	2,353,000	211,653,647	211,653,647
2202	OVERHEAD COST	10,500,747	2,353,000	211,653,647	211,653,647
220201	TRAVEL & TRANSPORT - GENERAL	800,000	272,500	1,000,000	1,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	800,000	272,500	1,000,000	1,000,000
220202	UTILITIES - GENERAL	10,000	9,000	14,900	14,900
22020205	TELEPHONE CHARGES	10,000	9,000	14,900	14,900
220203	MATERIALS & SUPPLIES - GENERAL	5,235,508	1,732,500	205,235,508	205,235,508
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	248,000	500,000	500,000



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22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	3,784,508	873,500	203,784,508	203,784,508
22020323	OFFICE AND GENERAL EXPENSES	851,000	611,000	851,000	851,000
22020345	WATER SUPPLY PRIVATE CONNECTION	100,000	0	100,000	100,000
220204	MAINTENANCE SERVICES - GENERAL	1,975,000	191,000	2,623,000	2,623,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	500,000	0	500,000	500,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	700,000	43,000	700,000	700,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	125,000	107,000	125,000	125,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	0	0	648,000	648,000
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT	650,000	41,000	650,000	650,000
220205	TRAINING - GENERAL	500,000	0	500,000	500,000
22020501	LOCAL TRAINING	250,000	0	250,000	250,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	250,000	0	250,000	250,000
220208	FUEL & LUBRICANTS - GENERAL	500,000	0	700,000	700,000
22020803	PLANTS/ GENERATOR FUEL COST	500,000	0	700,000	700,000
220210	MISCELLANEOUS EXPENSES GENERAL	1,480,239	148,000	1,580,239	1,580,239
22021001	REFRESHMENT & MEALS	511,585	55,000	511,585	511,585
22021002	PUBLICITY & ADVERTISEMENTS	200,000	0	200,000	200,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	200,000	0	200,000	200,000
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	200,000	0	200,000	200,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	100,000	43,000	100,000	100,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	20,000	0	20,000	20,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	200,000	50,000	300,000	300,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	48,654	0	48,654	48,654
23	CAPITAL EXPENDITURE	460,000,000	0	780,000,000	780,000,000
2303	REHABILITATION / REPAIRS	460,000,000	0	430,000,000	430,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	460,000,000	0	430,000,000	430,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	400,000,000	0	200,000,000	200,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	60,000,000	0	230,000,000	230,000,000



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2304	PRESERVATION OF THE ENVIRONMENT	0	0	350,000,000	350,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0	0	350,000,000	350,000,000
23040105	WATER POLLUTION PREVENTION & CONTROL	0	0	350,000,000	350,000,000
025210200100	KOGI STATE WATER BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
706	HOUSING AND COMMUNITY AMMENITIES	589,533,607	77,235,591	1,132,671,122	1,132,671,122
7063	WATER SUPPLY	589,533,607	77,235,591	1,132,671,122	1,132,671,122
70631	WATER SUPPLY	589,533,607	77,235,591	1,132,671,122	1,132,671,122

025210200100	KOGI STATE WATER BOARD							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	460,000,000	0	780,000,000	780,000,000
1010012300250 0 - Water Resources and Rural Deve - General	SUPPLY OF WATER CHEMICAL.	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	200,000,000	0	0	0
1010012300260 0 - Water Resources and Rural Deve - General	REHABILITATION / MAINTENANCE OF EXISTING WATER SCHEMES ACROSS THE STATE.	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	200,000,000	0	200,000,000	200,000,000
1010012300270 0 - Water Resources and Rural Deve - General	REHABILITATION OF KOGI STATE WATER BOARD HEAD QUARTER OFFICE.INCLUDE ADMINISTRATION BLOCK , MECHANICAL WORKSHOP STORE HOUSE , CONFERENCE ROOM AND SECURITY POST	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70631 - WATER SUPPLY	12231200 - LOKOJA	60,000,000	0	80,000,000	80,000,000
1010012600010 0 - Water Resources and	REHABILITATION AND EQUIPNG OF EXISTING LABORATORY FOR WATER ANALYSIS AT KOGI	23030121 - REHABILITATION / REPAIRS OF	70631 - WATER SUPPLY	12242200 - STATE WIDE	0	0	150,000,000	150,000,000



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Rural Deve - General	STATE WATER BOARD HEAD QUARTER FELELE LOKOJA.	OFFICE BUILDINGS						
1010012600020 0 - Water Resources and Rural Deve - General	DESILTING OF OKENE WATER WORKS DAM [REMOVER OF SAND PARTICLE]OF 252 , 000 LITRE CAPACITY.	23040105 - WATER POLLUTION PREVENTION & CONTROL	70631 - WATER SUPPLY	12211700 - OKENE	0	0	350,000,000	350,000,000



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025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	3,216,359,613	951,953,604.93	4,579,614,163	4,379,614,163
21	PERSONNEL COST	1,465,000	1,260,000	2,000,000	2,000,000
2101	SALARY	1,465,000	1,260,000	2,000,000	2,000,000
210101	SALARIES AND WAGES	1,465,000	1,260,000	2,000,000	2,000,000
21010104	AUXILLARY STAFF	1,465,000	1,260,000	2,000,000	2,000,000
22	OTHER RECURRENT COSTS	74,144,613	16,820,092.78	27,614,163	81,268,618
2202	OVERHEAD COST	73,587,070	16,383,092.78	27,526,618	80,268,618
220201	TRAVEL & TRANSPORT - GENERAL	4,520,000	1,532,953.03	2,000,000	9,040,000
22020102	TRAVEL AND TRANSPORT - OTHERS	4,520,000	1,532,953.03	2,000,000	9,040,000
220202	UTILITIES - GENERAL	1,356,383	1,146,229.75	450,000	1,150,000
22020204	ELECTRICITY BILL /CHARGES	457,090	379,229.75	300,000	1,000,000
22020205	TELEPHONE CHARGES	899,293	767,000	150,000	150,000
220203	MATERIALS & SUPPLIES - GENERAL	6,603,000	5,810,910	2,053,000	6,500,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,000,000	1,320,910	450,000	2,000,000
22020323	OFFICE AND GENERAL EXPENSES	4,603,000	4,490,000	1,603,000	4,500,000
220204	MAINTENANCE SERVICES - GENERAL	37,284,928	3,928,000	1,121,928	5,539,928
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,603,000	2,105,000	600,000	3,603,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,500,000	755,000	340,000	1,755,000
22020420	MAINTENANCE OF GARAGE	32,181,928	1,068,000	181,928	181,928
220205	TRAINING - GENERAL	608,000	477,000	608,000	1,000,000
22020501	LOCAL TRAINING	608,000	477,000	608,000	1,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,908,690	1,708,000	10,758,690	10,758,690
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	688,100	665,000	538,100	538,100
22020706	SURVEYING SERVICES/ FEASIBILITY STUDY	10,220,590	1,043,000	10,220,590	10,220,590
220209	FINANCIAL CHARGES - GENERAL	300,000	0	50,000	50,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	300,000	0	50,000	50,000



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220210	MISCELLANEOUS EXPENSES GENERAL	12,006,069	1,780,000	10,485,000	46,230,000
22021001	REFRESHMENT & MEALS	1,451,069	1,330,000	400,000	1,730,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	4,000,000	0	4,000,000	4,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	555,000	450,000	85,000	500,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	6,000,000	0	6,000,000	40,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	557,543	437,000	87,545	1,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	557,543	437,000	87,545	1,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	557,543	437,000	87,545	1,000,000
23	CAPITAL EXPENDITURE	3,140,750,000	933,873,512.15	4,550,000,000	4,496,345,545
2301	FIXED ASSETS PURCHASED	479,400,000	0	1,250,000,000	1,250,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	479,400,000	0	1,250,000,000	1,250,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	479,400,000	0	1,250,000,000	1,250,000,000
2302	CONSTRUCTION / PROVISION	2,661,350,000	933,873,512.15	3,300,000,000	3,246,345,545
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,661,350,000	933,873,512.15	3,300,000,000	3,246,345,545
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,661,350,000	933,873,512.15	3,300,000,000	3,246,345,545
025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
706	HOUSING AND COMMUNITY AMMENITIES	3,216,359,613	951,953,605	4,579,614,163	4,379,614,163
7063	WATER SUPPLY	3,216,359,613	951,953,605	4,579,614,163	4,579,614,163
70631	WATER SUPPLY	3,216,359,613	951,953,605	4,579,614,163	4,579,614,163

025210300100	RURAL WATER AND SANITATION AGENCY (RUWASSA)							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
<u>Total</u>	-	-	-	-	<u>3,140,750,000</u>	<u>933,873,512</u>	<u>4,550,000,000</u>	<u>4,296,345,545</u>



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1010012400060 0 - Water Resources and Rural Deve - General	PURCHASES OF DRILLING RIGS 4NOS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	12231200 - LOKOJA	300,000,000	0	1,000,000,000	1,000,000,000
1010012400070 0 - Water Resources and Rural Deve - General	PROCUREMENT OF HYGIENE FACILITIES IN PUBLIC AREAS SUCH AS HANDWASHING STATIONS .	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	12231200 - LOKOJA	79,400,000	0	100,000,000	100,000,000
1010012400090 0 - Water Resources and Rural Deve - General	DRILLING OF NEW BOREHOLES IN THE SELECTED RURAL AREAS	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	1,050,000,000	933,873,512	700,000,000	500,000,000
1010012400100 0 - Water Resources and Rural Deve - General	RESURCITATION OF MORIBUND BOREHOLES IN RURALS COMMUNITIES	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	361,350,000	0	600,000,000	600,000,000
1010012400110 0 - Water Resources and Rural Deve - General	CONSTRUCTION OF VIP LATRINES IN RURAL AREAS	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	200,000,000	0	600,000,000	600,000,000
1010012400120 0 - Water Resources and Rural Deve - General	CONSTRUCTION OF RUWASSA WATER FACTORY	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12231200 - LOKOJA	400,000,000	0	600,000,000	546,345,545
1010012400130 0 - Water Resources and Rural Deve - General	DRILLING OF 30NOS OF BOREHOLES ACROSS THE THREE SENATORIAL DISTRICT (PEWASH PROJECT)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	500,000,000	0	500,000,000	500,000,000
1010012400140 0 - Water Resources and Rural Deve - General	CONSTRUCTION OF PUBLIC TOILETS IN SELECTED AREAS ACROSS THE STATE (PEWASH PROJECT)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70631 - WATER SUPPLY	12242200 - STATE WIDE	150,000,000	0	300,000,000	300,000,000



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1010012400150 0 - Water Resources and Rural Deve - General	PROCUREMENT OF HYGIENE EQUIPMENT (PEWASH PROJECT)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70631 - WATER SUPPLY	12231200 - LOKOJA	100,000,000	0	150,000,000	150,000,000



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025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	1,548,400	7,000,000	10,000,000	10,000,000
12	INDEPENDENT REVENUE	1,548,400	7,000,000	10,000,000	10,000,000
1202	NON-TAX REVENUE	1,548,400	7,000,000	10,000,000	10,000,000
120204	FEES - GENERAL	1,548,400	7,000,000	10,000,000	10,000,000
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	0	2,000,000	0	0
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	1,548,400	5,000,000	10,000,000	10,000,000
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	11,414,617,940	6,972,586,368.47	15,033,159,822	31,533,159,822
21	PERSONNEL COST	81,217,846	0	115,643,009	115,643,009
2101	SALARY	81,217,846	0	115,643,009	115,643,009
210101	SALARIES AND WAGES	81,217,846	0	115,643,009	115,643,009
21010101	SALARY	81,217,846	0	115,643,009	115,643,009
22	OTHER RECURRENT COSTS	1,322,790,083	590,078,882.28	1,149,790,081	1,149,790,081
2202	OVERHEAD COST	1,302,790,083	590,078,882.28	1,144,790,081	1,144,790,081
220201	TRAVEL & TRANSPORT - GENERAL	65,000,000	3,200,000	40,000,000	40,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	15,000,000	3,200,000	15,000,000	15,000,000
22020108	TRAVEL OPERATION AND LOGISTICS	50,000,000	0	25,000,000	25,000,000
220202	UTILITIES - GENERAL	17,500,188	1,000,000	11,500,186	11,500,186
22020201	INTERNET ACCESS CHARGES	5,500,188	100,000	5,500,186	5,500,186
22020204	ELECTRICITY BILL /CHARGES	10,000,000	900,000	5,000,000	5,000,000
22020205	TELEPHONE CHARGES	2,000,000	0	1,000,000	1,000,000
220203	MATERIALS & SUPPLIES - GENERAL	117,464,741	37,654,731.82	115,464,741	115,464,741
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	10,098,466	8,322,731.82	10,098,466	10,098,466
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	4,366,275	250,000	4,366,275	4,366,275
22020307	DRAWING OFFICE AND SURVEY MATERIALS	3,000,000	0	1,000,000	1,000,000



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22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	5,000,000	0	5,000,000	5,000,000
22020323	OFFICE AND GENERAL EXPENSES	95,000,000	29,082,000	95,000,000	95,000,000
220204	MAINTENANCE SERVICES - GENERAL	77,825,154	19,800,000	57,825,154	57,825,154
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	20,000,000	6,500,000	20,000,000	20,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	30,000,000	8,000,000	10,000,000	10,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	27,825,154	5,300,000	27,825,154	27,825,154
220205	TRAINING - GENERAL	130,000,000	0	90,000,000	90,000,000
22020501	LOCAL TRAINING	30,000,000	0	10,000,000	10,000,000
22020502	INTERNATIONAL TRAINING	100,000,000	0	80,000,000	80,000,000
220206	OTHER SERVICES - GENERAL	16,000,000	550,000	11,000,000	11,000,000
22020601	SECURITY SERVICES EXPENSES	3,000,000	0	3,000,000	3,000,000
22020602	OFFICE RENT	10,000,000	0	5,000,000	5,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	3,000,000	550,000	3,000,000	3,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	720,000,000	512,617,408	700,000,000	700,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	720,000,000	512,617,408	700,000,000	700,000,000
220208	FUEL & LUBRICANTS - GENERAL	30,000,000	2,700,000	15,000,000	15,000,000
22020801	MOTOR VEHICLE FUEL COST	10,000,000	2,100,000	5,000,000	5,000,000
22020806	DIESEL EXPENSES	10,000,000	0	5,000,000	5,000,000
22020807	FUEL EXPENSES	10,000,000	600,000	5,000,000	5,000,000
220209	FINANCIAL CHARGES - GENERAL	1,000,000	9,745.77	1,000,000	1,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	9,745.77	1,000,000	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	128,000,000	12,546,996.69	103,000,000	103,000,000
22021001	REFRESHMENT & MEALS	30,000,000	12,546,996.69	5,000,000	5,000,000
22021002	PUBLICITY & ADVERTISEMENTS	5,000,000	0	5,000,000	5,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	70,000,000	0	70,000,000	70,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,000,000	0	2,000,000	2,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	20,000,000	0	20,000,000	20,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,000,000	0	1,000,000	1,000,000



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2204	GRANTS AND CONTRIBUTIONS GENERAL	20,000,000	0	5,000,000	5,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	20,000,000	0	5,000,000	5,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	20,000,000	0	5,000,000	5,000,000
23	CAPITAL EXPENDITURE	10,010,610,011	6,382,507,486.19	13,767,726,732	27,467,726,732
2301	FIXED ASSETS PURCHASED	0	0	0	1,500,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	1,500,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0	0	0	1,500,000,000
2302	CONSTRUCTION / PROVISION	8,070,660,854	5,386,426,141.37	10,590,057,012	16,790,057,012
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	8,070,660,854	5,386,426,141.37	10,590,057,012	16,790,057,012
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,360,571,602	680,000,000	3,150,000,000	2,650,000,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,902,661,535	1,788,021,531.22	1,102,661,535	1,102,661,535
23020104	CONSTRUCTION / PROVISION OF HOUSING SCHEMES	503,501,362	75,689,183.18	3,403,501,362	10,103,501,362
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	531,961,815	162,734,394.23	633,894,115	633,894,115
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	800,000,000	500,000,000	800,000,000	800,000,000
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	2,971,964,540	2,179,981,032.74	1,500,000,000	1,500,000,000
2303	REHABILITATION / REPAIRS	1,937,259,148	996,081,344.82	2,677,669,720	8,677,669,720
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,937,259,148	996,081,344.82	2,677,669,720	8,677,669,720
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	1,394,089,882	970,474,443.08	1,634,500,454	2,634,500,454
23030103	REHABILITATION / REPAIRS - HOUSING	300,000,000	0	0	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	243,169,266	25,606,901.74	1,043,169,266	6,043,169,266
2304	PRESERVATION OF THE ENVIRONMENT	2,690,009	0	500,000,000	500,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,690,009	0	500,000,000	500,000,000
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	2,690,009	0	500,000,000	500,000,000
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
706	HOUSING AND COMMUNITY AMMENITIES	11,414,617,940	6,972,586,368	15,033,159,822	31,533,159,822
7061	HOUSING DEVELOPMENT	11,414,617,940	6,972,586,368	15,033,159,822	23,733,159,822



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70611	HOUSING DEVELOPMENT			11,414,617,940	6,972,586,368	15,033,159,822	23,733,159,822	
7062	COMMUNITY DEVELOPMENT			0	0	0	5,000,000,000	
70621	COMMUNITY DEVELOPMENT			0	0	0	5,000,000,000	
025300100100	MINISTRY OF HOUSING AND URBAN DEVELOPMENT							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	10,010,610,011	6,382,507,486	13,767,726,732	30,267,726,732
0610012400010 0 - Housing and Urban Development - General	RENOVATION / MAINTENANCE OF STATE SECRETARIAT LOKOJA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	226,900,091	25,606,902	1,026,900,091	1,026,900,091
0610012400030 0 - Housing and Urban Development - General	PERIMETER FENCING IN SOME SELECTED GOVERNMENT QURTERS / BUILDING ACROSS THE LGAS	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	2,471,964,540	2,179,981,033	1,000,000,000	1,000,000,000
0610012400040 0 - Housing and Urban Development - General	CONSTRUCTION OF POLICE BARRACKS IN SELECTED TOWNS ACROSS THE THREE SENATORIAL DISTRICTS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	1,902,661,535	1,788,021,531	1,102,661,535	1,102,661,535
0610012400050 0 - Housing and Urban Development - General	POST FLOOD HOUSING ESTATE INCLUDING ITS SOCIAL AMENITIES (ROADS ELECTRICITY AND INFRASTRUCTURES)	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	26,900,091	0	26,900,091	26,900,091
0610012400060 0 - Housing and Urban Development - General	SITE AND SERVICES FOR COMMUNITY RENEWAL	23040104 - INDUSTRIAL POLLUTION PREVENTION & CONTROL	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	2,690,009	0	500,000,000	500,000,000
0610012400070 0 - Housing and Urban	CONSRUCTION OF OPEN AIR THEATRE FOR ART AND CULTURE	23020104 - CONSTRUCTION / PROVISION OF	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	176,601,271	75,689,183	176,601,271	176,601,271



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Development - General		HOUSING SCHEMES						
0610012400080 0 - Housing and Urban Development - General	LANDSCAPING / RENOVATION OF CIVIL SERVICE COMMISSION COMPOUND AND OFFICES FURNITURE LOKOJA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	16,269,175	0	16,269,175	16,269,175
0610012400090 0 - Housing and Urban Development - General	REMODELLING / RENOVATION OF GOVERNMENT OFFICES / LODGES ACROSS THE STATE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	181,500,454	180,472,616	134,500,454	2,134,500,454
0610012400100 0 - Housing and Urban Development - General	LANDSCAPING OF SELECTED GOVERNMENT PREMISES ACROSS THE STATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	12,374,042	0	12,374,042	12,374,042
0610012400110 0 - Housing and Urban Development - General	CONSRUCTION OF OFFICE ANNEX FOR CIVIL ENGINEERING DEPARTMENT MINISTRY OF WORKS LOKOJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	50,000,000	50,000,000	50,000,000	50,000,000
0610012400120 0 - Housing and Urban Development - General	RENOVATION OF GOVERNMENT QUARTERS ACROSS THE STATE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	1,212,589,428	790,001,827	1,500,000,000	500,000,000
0610012400130 0 - Housing and Urban Development - General	SLUM UPGRADING AND URBAN RENEWAL PROGRAMS ACROSS THE STATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	21,520,073	0	21,520,073	21,520,073
0610012400140 0 - Housing and Urban Development - General	CONSTRUCTION OF LABORATORY BUILDING FOR SOIL TESTING IN LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000
0610012400150 0 - Housing and Urban Development - General	CONSTRUCTION OF INTRUDERS GATE / ROAD BARRIERS OF SELECTED AREA IN 4 LGA ACROSS THE STATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	398,067,700	162,734,394	500,000,000	500,000,000



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0610012400170 0 - Housing and Urban Development - General	CONSTRUCTION OF MINISTRY OF HOUSING AND URBAN DEVELOPMENT OFFICE COMPLEX LOKOJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000
0610012400180 0 - Housing and Urban Development - General	CONSTRUCTION OF (ODODO VILLA) 1 , 050 HOUSING UNITS IN ALL THE THREE SENATORIAL DISTRICTS (50 HOUSING UNITS PER LGA)	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	300,000,000	0	1,500,000,000	7,000,000,000
0610012400190 0 - Housing and Urban Development - General	CONSTRUCTION OF MOUNT PATTI RECREATION CENTRE LOKOJA	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	800,000,000	500,000,000	800,000,000	600,000,000
0610012500070 0 - Housing and Urban Development - General	FENCING OF ACQUIRED / MARKED AREAS FOR HOUSING ESTATE PROJECTS ACROSS THE THREE SENATORIAL DISTRICTS.	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	500,000,000	0	500,000,000	500,000,000
0610012500080 0 - Housing and Urban Development - General	CONSTRUCTION OF PENSION OFFICE COMPLEX , LOKOJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	1,210,571,602	630,000,000	1,500,000,000	1,500,000,000
0610012500090 0 - Housing and Urban Development - General	REMODELLING / RENOVATION OF SOME SELECTED WORKSHOPPING CENTRES IN THE THREE SENATORIAL DISTRICTS	23030103 - REHABILITATION / REPAIRS - HOUSING	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	300,000,000	0	0	0
0610012500090 0 - Housing and Urban Development - General	REMODELLING / RENOVATION OF SOME SELECTED WORSHIPPING CENTRE IN THE THREE SENATORIAL DISTRICTS (4 EACH)	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	0	0	1,500,000,000	4,000,000,000
0610012600020 0 - Housing and Urban Development - General	CONSTRUCTION OF OFFICE BUILDINGS IN 5 LGA ACROSS THE STATE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	0	0	1,500,000,000	1,000,000,000



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1310012600250 0 - Reform of Government and Governance - General	KOGI STATE MASTER PLAN	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	0	0	200,000,000	200,000,000
0610012600040 0 - Housing and Urban Development - General	COMPLETION AND FURNISHING OF STATE AUDIT HOUSE	23020104 - CONSTRUCTION / PROVISION OF HOUSING SCHEMES	70611 - HOUSING DEVELOPMENT	12231200 - LOKOJA	0	0	0	1,700,000,000
0610012600050 0 - Housing and Urban Development - General	PROCUREMENT OF FURNITURES AND OFFICE EQUIPMENT FOR GOVERNMENT BUILDINGS AND OFFICES	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	12242200 - STATE WIDE	0	0	0	1,500,000,000
0610012600060 0 - Housing and Urban Development - General	RECONSTRUCTION AND REMONDELLING OF MAJOR BUIDINGS WITHIN KOGI STATE GOVERNMENT HOUSE LOKOJA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	0	0	0	5,000,000,000



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025300200100	BUREAU FOR LANDS				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	576,605,445.08	1,783,710,376	3,386,786,853	3,386,786,853
12	INDEPENDENT REVENUE	576,605,445.08	1,783,710,376	3,386,786,853	3,386,786,853
1202	NON-TAX REVENUE	576,605,445.08	1,783,710,376	3,386,786,853	3,386,786,853
120204	FEES - GENERAL	319,853,514.67	773,710,376	1,316,415,952	1,316,415,952
12020407	PROCESSING FEE WITH RIGHT OF OCCUPANCY (R OF O)	280,679,351.99	25,000,000	600,000,000	600,000,000
12020408	PROCESSING FEE WITH CERTIFICATE OF OCCUPANCY (C OF O)	754,241.76	25,000,000	31,250,000	31,250,000
12020410	CHARTING FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)	1,041,500	50,000,000	62,500,000	62,500,000
12020411	SURVEY BILL FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)	165,375	9,000,000	11,250,000	11,250,000
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	141,113.76	0	0	0
12020416	SURVEY DEPOSIT FEE FOR CERTIFICATE OF OCCUPANCY (C OF O)	1,005,000	50,000,000	62,500,000	62,500,000
12020419	CONVERSION FEES	0	0	10,000,000	10,000,000
12020420	SURVEY VERIFICATION	162,500	6,000,000	7,500,000	7,500,000
12020426	CHARTING FEE FOR RIGHT OF OCCUPANCY (R OF O)	3,913,648.68	30,000,000	37,500,000	37,500,000
12020427	DEPOSIT FEE FOR RIGHT OF OCCUPANCY (R OF O)	9,095,450.28	94,500,000	119,250,000	119,250,000
12020428	ADMINISTRATIVE CHARGES	2,532,338.05	113,200,000	134,705,952	134,705,952
12020429	CHANGE OF OWNERSHIP	0	87,500,000	0	0
12020431	GEOGRAPHICAL INFORMATION SYSTEM (GIS) FEES	0	50,000,000	0	0
12020432	APPLICATION FEES FOR PLOT ALLOCATION	2,756,960	62,500,000	75,000,000	75,000,000
12020435	RECERTIFICATION & CONFIRMATION	110,000	1,500,000	1,000,000	1,000,000
12020440	CHANGE OF LAND USE	250,000	1,440,000	1,440,000	1,440,000
12020455	ENVIRONMENTAL IMPACT ASSESSMENT FEES	10,944,499.67	10,070,376	20,000,000	20,000,000
12020464	PROCESSING OF PRIVATE LAYOUT	0	8,000,000	8,000,000	8,000,000
12020465	SITE ANALYSIS	200,000	10,000,000	12,000,000	12,000,000
12020466	DOCUMENT REG AND SEARCH	3,529,535.48	20,000,000	22,500,000	22,500,000
12020467	RENTAL VALUATION FEES	2,572,000	120,000,000	100,020,000	100,020,000
120207	EARNINGS -GENERAL	34,435,638.34	10,000,000	8,000,000	8,000,000
12020728	EARININGS FROM RESEARCH AND DOCUMENTATION	34,435,638.34	10,000,000	8,000,000	8,000,000



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120209	RENT ON LAND & OTHERS - GENERAL	222,316,292.07	1,000,000,000	2,062,370,901	2,062,370,901
12020904	PROPERTY OWNER EXPRESS (SPECIAL PROGRAMME)	6,819,954.16	0	0	0
12020906	GROUND RENTS	215,496,337.91	1,000,000,000	1,047,809,522	1,047,809,522
12020908	LAND USE CHARGE	0	0	1,014,561,379	1,014,561,379
025300200100	BUREAU FOR LANDS				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
<u>2</u>	<u>EXPENDITURES</u>	<u>1,851,386,800</u>	<u>989,312,362.66</u>	<u>2,423,327,020</u>	<u>2,423,327,020</u>
21	PERSONNEL COST	418,500,000	280,599,613.66	418,000,000	418,000,000
2101	SALARY	418,500,000	280,599,613.66	418,000,000	418,000,000
210101	SALARIES AND WAGES	418,500,000	280,599,613.66	418,000,000	418,000,000
21010101	SALARY	390,000,000	252,343,622.73	390,000,000	390,000,000
21010104	AUXILLARY STAFF	28,500,000	28,255,990.93	28,000,000	28,000,000
22	OTHER RECURRENT COSTS	222,050,000	68,226,498	150,000,000	150,000,000
2202	OVERHEAD COST	222,050,000	68,226,498	150,000,000	150,000,000
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000	7,511,000	12,000,000	12,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	10,000,000	7,511,000	12,000,000	12,000,000
220202	UTILITIES - GENERAL	300,000	0	200,000	200,000
22020204	ELECTRICITY BILL /CHARGES	200,000	0	100,000	100,000
22020205	TELEPHONE CHARGES	100,000	0	100,000	100,000
220203	MATERIALS & SUPPLIES - GENERAL	122,000,000	14,569,998	35,000,000	35,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	7,000,000	2,717,662.50	7,000,000	7,000,000
22020307	DRAWING OFFICE AND SURVEY MATERIALS	10,000,000	0	10,000,000	10,000,000
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	3,000,000	0	3,000,000	3,000,000
22020323	OFFICE AND GENERAL EXPENSES	102,000,000	11,852,335.50	15,000,000	15,000,000
220204	MAINTENANCE SERVICES - GENERAL	38,550,000	17,152,650	37,800,000	37,800,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	8,150,000	8,103,850	10,400,000	10,400,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,400,000	2,131,800	7,400,000	7,400,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	10,000,000	6,917,000	10,000,000	10,000,000



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22020405	MAINTENANCE OF OFFICE EQUIPMENT	5,000,000	0	5,000,000	5,000,000
22020448	PROPERTY IDENTIFICATION AND ENUMERATION EXPENSES	8,000,000	0	5,000,000	5,000,000
220205	TRAINING - GENERAL	10,000,000	2,367,000	15,000,000	15,000,000
22020501	LOCAL TRAINING	2,000,000	35,000	5,000,000	5,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	8,000,000	2,332,000	10,000,000	10,000,000
220208	FUEL & LUBRICANTS - GENERAL	13,200,000	12,988,550	20,000,000	20,000,000
22020801	MOTOR VEHICLE FUEL COST	13,200,000	12,988,550	20,000,000	20,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	28,000,000	13,637,300	30,000,000	30,000,000
22021001	REFRESHMENT & MEALS	14,000,000	8,446,300	14,000,000	14,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	4,000,000	3,461,000	6,000,000	6,000,000
22021035	EXPENSES INCIDENTAL TO ENVIRONMENTAL IMPACT ASSESSMENT /RIGHT OF WAYS	10,000,000	1,730,000	10,000,000	10,000,000
23	CAPITAL EXPENDITURE	1,210,836,800	640,486,251	1,855,327,020	1,855,327,020
2301	FIXED ASSETS PURCHASED	1,015,836,800	573,908,807	1,519,396,800	1,519,396,800
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,015,836,800	573,908,807	1,519,396,800	1,519,396,800
23010101	PURCHASE / ACQUISITION OF LAND	600,836,800	541,759,022	650,000,000	650,000,000
23010105	PURCHASE OF MOTOR VEHICLES	70,000,000	0	271,500,000	271,500,000
23010111	PURCHASE OF TRACTORS	10,000,000	0	70,300,000	70,300,000
23010113	PURCHASE OF COMPUTERS	15,000,000	0	15,530,000	15,530,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	160,000,000	30,849,785	70,360,000	70,360,000
23010133	PURCHASE OF SURVEYING EQUIPMENT	120,000,000	1,300,000	441,706,800	441,706,800
23010140	PURCHASE OF OFFICE EQUIPMENT	40,000,000	0	0	0
2302	CONSTRUCTION / PROVISION	80,000,000	26,562,839	230,730,220	230,730,220
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	80,000,000	26,562,839	230,730,220	230,730,220
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000	9,838,220	150,000,000	150,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	0	0	50,200,000	50,200,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,000,000	16,724,619	30,530,220	30,530,220
2303	REHABILITATION / REPAIRS	55,000,000	40,014,605	40,200,000	40,200,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	55,000,000	40,014,605	40,200,000	40,200,000
23030122	REHABILITATION /REPAIRS OF BOUNDARY POST	55,000,000	40,014,605	40,200,000	40,200,000



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2304	PRESERVATION OF THE ENVIRONMENT	20,000,000	0	0	0
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	20,000,000	0	0	0
23040102	EROSION & FLOOD CONTROL	20,000,000	0	0	0
2305	OTHER CAPITAL PROJECTS	40,000,000	0	65,000,000	65,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	40,000,000	0	65,000,000	65,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	40,000,000	0	65,000,000	65,000,000
025300200100	BUREAU FOR LANDS				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
706	HOUSING AND COMMUNITY AMMENITIES	1,851,386,800	989,312,363	2,423,327,020	2,423,327,020
7062	COMMUNITY DEVELOPMENT	1,851,386,800	989,312,363	2,423,327,020	2,423,327,020
70621	COMMUNITY DEVELOPMENT	1,851,386,800	989,312,363	2,423,327,020	2,423,327,020

025300200100	BUREAU FOR LANDS							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	<u>1,210,836,800</u>	<u>640,486,251</u>	<u>1,855,327,020</u>	<u>1,855,327,020</u>
0610012300460 0 - Housing and Urban Development - General	CONSTRUCTION OF OFFICE BUILDING IDAH , OKENE , KABBA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	50,000,000	9,838,220	150,000,000	150,000,000
0610012300480 0 - Housing and Urban Development - General	PURCHASE OF TWO TOYOTA HILUX , ONE SIENNA	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	70,000,000	0	271,500,000	271,500,000
0610012300490 0 - Housing and Urban Development - General	MAPPING AND UPDATING OF MAP OF TOWNS AND VILLAGES	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	1,300,000	300,100,000	300,100,000



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0610012300500 0 - Housing and Urban Development - General	LAND COMPENSATION FOR PEOPLE LAND USED FOR DEVELOPMENT	23010101 - PURCHASE / ACQUISITION OF LAND	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	600,836,800	541,759,022	650,000,000	650,000,000
0610012300510 0 - Housing and Urban Development - General	PURCHASE OF 10 HP COMPUTERS SYSTEM FOR OFFICE USED	23010113 - PURCHASE OF COMPUTERS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	15,000,000	0	15,530,000	15,530,000
0610012300530 0 - Housing and Urban Development - General	PROCUREMENT SITE AND SERVICES EQUIPMENT	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	50,000,000	30,849,785	0	0
0610012300540 0 - Housing and Urban Development - General	OPENNING OF ROADS IN LAYOUT PLANS(REVIEW OF PLANS) TPS191 , 197 AND 33	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	0	0	50,200,000	50,200,000
0910012300030 0 - Environmental Improvement - General	COUNTERPART FUND FOR GIS EQUIPMENT	23010140 - PURCHASE OF OFFICE EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	0	0	0
0910012300040 0 - Environmental Improvement - General	URBAN RENEWAL PROJECT (SARKI - NOMA , KABAWA , ADANKOLO , KARAWORO , CANTONMENT , GADUMO , GANAJA , LOKONGOM)	23040102 - EROSION & FLOOD CONTROL	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	0	0	0
0910012300060 0 - Environmental Improvement - General	ESTABLISHMENT OF CONTROL POINT / CONTINUES OPERATING REFERENCE SYSTEM (CORS) STATION	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	16,724,619	30,530,220	30,530,220
0910012300070 0 - Environmental Improvement - General	SURVEY PROJECT ACROSS THE STATE	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	0	0	0



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0910012300080 0 - Environmental Improvement - General	ACQUISITION OF SURVEY INSTRUMENTS. ONE LEICA TOTAL STATION TSO7 2" R500 , ONE UNMANNED AERIAL VEHICLE (SURVEY GRADE DT1 MATRICE 350 RTC , TWO LEICA VIVER GES 16 , ONE DIGITAL THEODOLITE , ONE DIGITAL LEVEL AND IT ACCESSORY.	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	0	141,606,800	141,606,800
1110012300320 0 - Information Communication and Technology - General	PROCUREMENT OF DATA CENTRE INFRASTRUCTURE [ON - SITE AND OFF SITE] , SERVER , STORAGE HARD DISK DRIVE / SOILD STATE DISK , INTERNET FACILITY	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	70,000,000	0	20,200,000	20,200,000
1110012300330 0 - Information Communication and Technology - General	BACKUP AND DISASTER RECOVERY SYSTEM [ON - SITE AND OFF - SITE] FOR STORAGE HARD PERSONAL COMPUTER(PC)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	10,000,000	0	20,000,000	20,000,000
1110012300340 0 - Information Communication and Technology - General	PROCUREMENT OF SOFTWARE LICENSES ; ELETRONIC DOCUMENT MANAGEMENT SOFTWARE SYSTEM(EMDSC).	23050102 - COMPUTER SOFTWARE ACQUISITION	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	40,000,000	0	65,000,000	65,000,000
1310012300900 0 - Reform of Government and Governance - General	RE - DESIGN OF DEVELOPMENT PLANS , TOWN PLANNING SCHEME AND IMPLEMENTATION.	23030122 - REHABILITATION /REPAIRS OF BOUNDARY POST	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	55,000,000	40,014,605	40,200,000	40,200,000
1310012300910 0 - Reform of Government and Governance - General	PROCUREMENT OF IMAGERY: FOR 16KM RADIUS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	0	30,160,000	30,160,000
1710012301210 0 - Road - General	REFURBISHING OF 1 NO OF EARTH MOVING EQUIPMENT OF BULDOZER AND LOWBIRD EXCAVATOR.	23010111 - PURCHASE OF TRACTORS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	10,000,000	0	70,300,000	70,300,000



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025300300100 KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY					
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	366,798,000	1,043,400,000	789,050,000	789,050,000
12	INDEPENDENT REVENUE	366,798,000	1,043,400,000	789,050,000	789,050,000
1202	NON-TAX REVENUE	366,798,000	1,043,400,000	789,050,000	789,050,000
120201	LICENCES - GENERAL	366,798,000	1,041,000,000	786,750,000	786,750,000
12020128	RIGHT OF WAY PERMIT FOR FIBER OPTIC CABLE, ELECTRICITY CABLE, GAS PIPELINES, SEWAGE PIPES ETC	365,398,000	458,000,000	646,875,000	646,875,000
12020129	PERMIT FOR MASTS/ TOWERS /TRANSFORMERS/ PARABOLIC ANTENNAS/ ROOFTOP ANTENNAS	0	300,000,000	52,500,000	52,500,000
12020130	ANNUAL RENEWAL OF PERMITS FOR MASTS /TOWERS	1,400,000	3,000,000	10,175,000	10,175,000
12020131	ANNUAL RENEWAL OF RIGHT OF WAY	0	280,000,000	77,200,000	77,200,000
120204	FEES - GENERAL	0	2,400,000	2,300,000	2,300,000
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	0	1,200,000	1,200,000	1,200,000
12020462	APPLICATION AND PROCESSING FEE FOR NEW UTILITY INFRASTRUCTURE DEPLOYMENT	0	1,200,000	1,100,000	1,100,000
025300300100 KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY					
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	461,950,000	20,335,900	411,950,000	411,950,000
21	PERSONNEL COST	65,000,000	950,000	65,000,000	65,000,000
2101	SALARY	50,000,000	950,000	50,000,000	50,000,000
210101	SALARIES AND WAGES	50,000,000	950,000	50,000,000	50,000,000
21010104	AUXILLARY STAFF	50,000,000	950,000	50,000,000	50,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,000,000	0	15,000,000	15,000,000
210201	ALLOWANCES	15,000,000	0	15,000,000	15,000,000
21020103	HAZARD ALLOWANCE	15,000,000	0	15,000,000	15,000,000
22	OTHER RECURRENT COSTS	192,950,000	19,385,900	222,950,000	222,950,000
2202	OVERHEAD COST	192,950,000	19,385,900	192,950,000	192,950,000



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220201	TRAVEL & TRANSPORT - GENERAL	12,000,000	5,680,000	12,000,000	12,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	12,000,000	5,680,000	12,000,000	12,000,000
220202	UTILITIES - GENERAL	24,000,000	240,000	24,000,000	24,000,000
22020201	INTERNET ACCESS CHARGES	7,000,000	0	7,000,000	7,000,000
22020204	ELECTRICITY BILL /CHARGES	3,000,000	240,000	3,000,000	3,000,000
22020205	TELEPHONE CHARGES	4,000,000	0	4,000,000	4,000,000
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	10,000,000	0	10,000,000	10,000,000
220203	MATERIALS & SUPPLIES - GENERAL	23,000,000	2,740,500	23,000,000	23,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,500,000	48,000	1,500,000	1,500,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,500,000	0	1,500,000	1,500,000
22020323	OFFICE AND GENERAL EXPENSES	20,000,000	2,692,500	20,000,000	20,000,000
220204	MAINTENANCE SERVICES - GENERAL	7,000,000	190,000	7,000,000	7,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	190,000	5,000,000	5,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	2,000,000	0	2,000,000	2,000,000
220205	TRAINING - GENERAL	30,000,000	0	30,000,000	30,000,000
22020501	LOCAL TRAINING	15,000,000	0	15,000,000	15,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	15,000,000	0	15,000,000	15,000,000
220206	OTHER SERVICES - GENERAL	8,000,000	0	8,000,000	8,000,000
22020602	OFFICE RENT	8,000,000	0	8,000,000	8,000,000
220208	FUEL & LUBRICANTS - GENERAL	15,000,000	1,725,000	15,000,000	15,000,000
22020801	MOTOR VEHICLE FUEL COST	15,000,000	1,725,000	15,000,000	15,000,000
220209	FINANCIAL CHARGES - GENERAL	500,000	0	500,000	500,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	0	500,000	500,000
220210	MISCELLANEOUS EXPENSES GENERAL	73,450,000	8,810,400	73,450,000	73,450,000
22021001	REFRESHMENT & MEALS	20,600,000	6,720,400	20,600,000	20,600,000
22021002	PUBLICITY & ADVERTISEMENTS	10,000,000	0	10,000,000	10,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	280,000	10,000,000	10,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	850,000	0	850,000	850,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	3,000,000	0	3,000,000	3,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	4,000,000	0	4,000,000	4,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	25,000,000	1,810,000	25,000,000	25,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	0	30,000,000	30,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	0	30,000,000	30,000,000
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	0	0	30,000,000	30,000,000
23	CAPITAL EXPENDITURE	204,000,000	0	124,000,000	124,000,000
2301	FIXED ASSETS PURCHASED	54,000,000	0	124,000,000	124,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	54,000,000	0	124,000,000	124,000,000
23010113	PURCHASE OF COMPUTERS	20,000,000	0	20,000,000	20,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	4,000,000	0	4,000,000	4,000,000
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	10,000,000	0	50,000,000	50,000,000
23010146	PURCHASE OF MOTOR CYCLES	20,000,000	0	50,000,000	50,000,000
2302	CONSTRUCTION / PROVISION	150,000,000	0	0	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	150,000,000	0	0	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	150,000,000	0	0	0
025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
706	HOUSING AND COMMUNITY AMMENITIES	461,950,000	20,335,900	411,950,000	411,950,000
7062	COMMUNITY DEVELOPMENT	461,950,000	20,335,900	411,950,000	411,950,000
70621	COMMUNITY DEVELOPMENT	461,950,000	20,335,900	411,950,000	411,950,000

025300300100	KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY							



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	204,000,000	0	124,000,000	124,000,000
1110012300350 0 - Information Communication and Technology - General	PURCHASE OF 25 NOS OF COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	0	20,000,000	20,000,000
1110012300360 0 - Information Communication and Technology - General	PURCHASE OF 1 NO OF ENNTERPRISE COMPUTER PRINTERS	23010114 - PURCHASE OF COMPUTER PRINTERS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	4,000,000	0	4,000,000	4,000,000
1210012300280 0 - Growing the Private Sector - General	TAKE OFF GRANT / CAPITALIZATION OF KOGI STATE UTILITY INFRASTRUCTURE MANAGEMENT AND COMPLIANCE AGENCY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	150,000,000	0	0	0
1310012300920 0 - Reform of Government and Governance - General	PURCHASE OF 2NOS OF MOTOR CYCLE FOR SURVEILLANCE	23010146 - PURCHASE OF MOTOR CYCLES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	0	50,000,000	50,000,000
1410012300100 0 - Power - General	INSTALLATION OF 15KVA POWER INFRASTRUCTURE (INVERTER SOLAR SYSTEM)	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	10,000,000	0	50,000,000	50,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



025300400100	KOGI STATE GEOGRAPHIC INFORMATION SERVICE (KOGIS)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	0	0	0	3,627,490,220
21	PERSONNEL COST	0	0	0	54,000,000
2101	SALARY	0	0	0	54,000,000
210101	SALARIES AND WAGES	0	0	0	54,000,000
21010104	AUXILLARY STAFF	0	0	0	54,000,000
22	OTHER RECURRENT COSTS	0	0	0	1,341,700,000
2202	OVERHEAD COST	0	0	0	1,341,700,000
220201	TRAVEL & TRANSPORT - GENERAL	0	0	0	37,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	0	0	0	12,000,000
22020108	TRAVEL OPERATION AND LOGISTICS	0	0	0	25,000,000
220202	UTILITIES - GENERAL	0	0	0	88,700,000
22020201	INTERNET ACCESS CHARGES	0	0	0	7,000,000
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	0	0	0	80,000,000
22020204	ELECTRICITY BILL /CHARGES	0	0	0	1,200,000
22020205	TELEPHONE CHARGES	0	0	0	500,000
220203	MATERIALS & SUPPLIES - GENERAL	0	0	0	619,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	0	0	0	10,000,000
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	0	0	0	16,000,000
22020323	OFFICE AND GENERAL EXPENSES	0	0	0	593,000,000
220204	MAINTENANCE SERVICES - GENERAL	0	0	0	99,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	0	0	0	15,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	0	0	0	12,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	0	0	0	12,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	0	0	0	15,000,000
22020449	STATE INTEGRATED INFRASTRUCTURAL MASTER PLAN DEVELOPMENT EXPENSES	0	0	0	45,000,000
220205	TRAINING - GENERAL	0	0	0	120,000,000



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22020501	LOCAL TRAINING	0	0	0	100,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	0	0	0	20,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	0	302,000,000
22020706	SURVEYING SERVICES/ FEASIBILITY STUDY	0	0	0	302,000,000
220208	FUEL & LUBRICANTS - GENERAL	0	0	0	22,000,000
22020801	MOTOR VEHICLE FUEL COST	0	0	0	22,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	0	0	0	54,000,000
22021001	REFRESHMENT & MEALS	0	0	0	10,000,000
22021006	HONORARIUM & SITTING ALLOWANCE	0	0	0	10,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	0	0	0	4,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	0	0	0	30,000,000
23	CAPITAL EXPENDITURE	0	0	0	2,231,790,220
2301	FIXED ASSETS PURCHASED	0	0	0	1,101,260,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	1,101,260,000
23010105	PURCHASE OF MOTOR VEHICLES	0	0	0	400,000,000
23010113	PURCHASE OF COMPUTERS	0	0	0	45,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0	0	0	70,000,000
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	0	0	0	256,000,000
23010133	PURCHASE OF SURVEYING EQUIPMENT	0	0	0	330,260,000
2302	CONSTRUCTION / PROVISION	0	0	0	1,130,530,220
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	0	1,130,530,220
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	0	1,000,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0	0	0	130,530,220
025300400100	KOGI STATE GEOGRAPHIC INFORMATION SERVICE (KOGIS)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
706	HOUSING AND COMMUNITY AMMENITIES	0	0	0	3,627,490,220
7062	COMMUNITY DEVELOPMENT	0	0	0	3,627,490,220
70621	COMMUNITY DEVELOPMENT	0	0	0	3,627,490,220



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025300400100	KOGI STATE GEOGRAPHIC INFORMATION SERVICE (KOGIS)							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	0	0	0	2,231,790,220
0610012600030 0 - Housing and Urban Development - General	CONSTRUCTION OF GEOGRAPHIC INFORMATION SERVICE OFFICE ACCOMODATION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	0	0	0	1,000,000,000
1310012600330 0 - Reform of Government and Governance - General	PURCHASE OF 2NO HILUX AND 1 SIENA VEHICLE	23010105 - PURCHASE OF MOTOR VEHICLES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	0	0	0	400,000,000
1110012600070 0 - Information Communication and Technology - General	PROCUREMENT OF ULTRA HIGH RESOLUTIONIMAGERY AREA MAPPING FOR BOTH TOWNS AND VILLAGES	23010133 - PURCHASE OF SURVEYING EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	0	0	0	330,260,000
1110012600080 0 - Information Communication and Technology - General	ESTABLISHMENT OF CONTROL POINT / CONTINUE OPERATING REFERENCE SYSTEM (CORS) STATEION	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	0	0	0	30,530,220
1110012600090 0 - Information Communication and Technology - General	PURCHASE OF 20 HIGH SPECIFICATION COMPUTERS FOR OFFICE USE	23010113 - PURCHASE OF COMPUTERS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	0	0	0	45,000,000
1110012600100 0 - Information Communication and Technology - General	PROCUREMENT OF SITE AND SERVICE EQUIPMENT (DRONES AND OTHERS) / BACKUP AND DISASTER RECOVERY SYSTEM OF ON - SITE AND OFF - SITE)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	0	0	0	70,000,000
1110012600110 0 - Information Communication and Technology - General	CONSTRUCTION OF DATA CENTER INFRASTRUCTURE (ON - SITE AND OFF - SITE)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	0	0	0	100,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



1110012600120 0 - Information Communication and Technology - General	DEVELOPMENT AND DEPLOYMENT OF KOGI STATE GEOSPATIAL DATA INFRASTRUCTURE FRAMEWORK (KSGDIF)	23010131 - PURCHASE OF AIR NAVIGATIONAL EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	0	0	0	256,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	149,841,697.77	193,802,000	814,174,242	814,174,242
12	INDEPENDENT REVENUE	149,841,697.77	193,802,000	814,174,242	814,174,242
1202	NON-TAX REVENUE	149,841,697.77	193,802,000	814,174,242	814,174,242
120201	LICENCES - GENERAL	0	0	600,024,000	600,024,000
12020175	ANNUAL PERMIT FOR USAGE OF ROAD SETBACK AND PARKING	0	0	600,024,000	600,024,000
120204	FEES - GENERAL	114,381,785.44	189,372,160	202,745,605	202,745,605
12020402	BUILDING POST APPROVAL FEES	8,768,214.80	16,069,272	15,768,675	15,768,675
12020405	DESIGN AND MAINTENANCE OF STREET NAMING	2,492,484	3,102,250	9,200,000	9,200,000
12020428	ADMINISTRATIVE CHARGES	25,201,272.26	7,852,420	17,289,180	17,289,180
12020445	BUILDING PLAN APPROVAL	33,126,126.17	104,720,360	97,632,000	97,632,000
12020447	SITE AND BUILDING INSPECTION	6,564,950	12,222,000	12,835,000	12,835,000
12020451	BUILDING PLAN REGISTRATION	8,118,814.27	12,222,000	12,835,000	12,835,000
12020452	BUILDING PLAN PROCESSING	23,509,313.94	31,433,858	37,185,750	37,185,750
12020454	BILL BOARD/ SINGAGE FEES	6,600,610	1,750,000	0	0
120205	FINES - GENERAL	310,552.35	2,500,000	1,316,400	1,316,400
12020501	PENALTY	310,552.35	2,500,000	1,316,400	1,316,400
120207	EARNINGS -GENERAL	35,149,359.98	1,929,840	10,088,237	10,088,237
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	35,149,359.98	1,929,840	10,088,237	10,088,237
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	286,905,247	206,556,223.96	504,301,600	504,301,600
21	PERSONNEL COST	199,585,247	160,741,123.96	236,261,600	236,261,600
2101	SALARY	199,585,247	160,741,123.96	236,261,600	236,261,600
210101	SALARIES AND WAGES	199,585,247	160,741,123.96	236,261,600	236,261,600
21010101	SALARY	199,585,247	160,741,123.96	236,261,600	236,261,600



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22	OTHER RECURRENT COSTS	87,320,000	45,815,100	268,040,000	268,040,000
2202	OVERHEAD COST	87,320,000	45,815,100	268,040,000	268,040,000
220201	TRAVEL & TRANSPORT - GENERAL	2,000,000	1,337,000	5,000,000	5,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000	1,337,000	5,000,000	5,000,000
220202	UTILITIES - GENERAL	1,400,000	69,000	3,000,000	3,000,000
22020204	ELECTRICITY BILL /CHARGES	600,000	69,000	1,500,000	1,500,000
22020205	TELEPHONE CHARGES	800,000	0	1,500,000	1,500,000
220203	MATERIALS & SUPPLIES - GENERAL	23,420,000	11,943,000	44,000,000	44,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	4,500,000	1,387,000	10,000,000	10,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	620,000	150,000	1,000,000	1,000,000
22020307	DRAWING OFFICE AND SURVEY MATERIALS	800,000	604,000	2,000,000	2,000,000
22020323	OFFICE AND GENERAL EXPENSES	17,500,000	9,802,000	31,000,000	31,000,000
220204	MAINTENANCE SERVICES - GENERAL	19,000,000	12,792,600	49,540,000	49,540,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	4,000,000	1,934,900	8,000,000	8,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	3,800,000	3,674,600	6,000,000	6,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000	6,611,100	20,000,000	20,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,200,000	572,000	3,000,000	3,000,000
22020408	MAINTENANCE OF TRACTOR/ HEAVY DUTY EQUIPMENT	0	0	12,540,000	12,540,000
220205	TRAINING - GENERAL	800,000	655,000	7,000,000	7,000,000
22020501	LOCAL TRAINING	800,000	655,000	2,000,000	2,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	0	0	5,000,000	5,000,000
220206	OTHER SERVICES - GENERAL	17,500,000	2,464,500	112,000,000	112,000,000
22020601	SECURITY SERVICES EXPENSES	2,200,000	760,000	3,000,000	3,000,000
22020602	OFFICE RENT	800,000	0	2,000,000	2,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	1,500,000	399,500	2,000,000	2,000,000
22020622	ROAD OPENING/DEMOLITION EXERCISE /SCHEME (SITE AND SERVICES) /COURT SUMMONS (OVER ILLEGAL STRUCTURES)/SIGN POST AND STREET NAMING	12,000,000	1,305,000	100,000,000	100,000,000
22020656	SITE ANALYSIS REPORT AND ENVIRONMENTAL IMPACT ASSESSMENT	1,000,000	0	5,000,000	5,000,000



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220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	400,000	0	3,000,000	3,000,000
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	400,000	0	3,000,000	3,000,000
220208	FUEL & LUBRICANTS - GENERAL	10,200,000	8,173,000	18,500,000	18,500,000
22020801	MOTOR VEHICLE FUEL COST	7,200,000	7,003,000	15,000,000	15,000,000
22020808	LUBRICANTS EXPENSES	3,000,000	1,170,000	3,500,000	3,500,000
220209	FINANCIAL CHARGES - GENERAL	500,000	0	1,000,000	1,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	0	1,000,000	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	12,100,000	8,381,000	25,000,000	25,000,000
22021001	REFRESHMENT & MEALS	5,000,000	4,842,000	10,000,000	10,000,000
22021002	PUBLICITY & ADVERTISEMENTS	1,500,000	232,000	3,000,000	3,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	50,000	2,000,000	2,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,100,000	445,000	2,000,000	2,000,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	500,000	0	1,000,000	1,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	3,000,000	2,812,000	7,000,000	7,000,000
025300900100	KOGI STATE TOWN PLANNING AND DEVELOPMENT BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
706	HOUSING AND COMMUNITY AMMENITIES	286,905,247	206,556,224	504,301,600	504,301,600
7062	COMMUNITY DEVELOPMENT	286,905,247	206,556,224	504,301,600	504,301,600
70621	COMMUNITY DEVELOPMENT	286,905,247	206,556,224	504,301,600	504,301,600



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026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	615,020,000	6,079,206,834.52	15,252,840,333	15,252,840,333
12	INDEPENDENT REVENUE	15,020,000	3,000,000	25,500,000	25,500,000
1202	NON-TAX REVENUE	15,020,000	3,000,000	25,500,000	25,500,000
120204	FEES - GENERAL	15,020,000	3,000,000	25,500,000	25,500,000
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	14,895,000	2,500,000	5,000,000	5,000,000
12020417	EXPRESSION OF INTEREST FEE	0	0	20,000,000	20,000,000
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	125,000	500,000	500,000	500,000
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	600,000,000	6,076,206,834.52	15,227,340,333	15,227,340,333
1403	LOANS/ BORROWINGS RECEIPT	600,000,000	6,076,206,834.52	15,227,340,333	15,227,340,333
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	600,000,000	6,076,206,834.52	15,227,340,333	15,227,340,333
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	600,000,000	6,076,206,834.52	15,227,340,333	15,227,340,333
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	14,154,493,225	11,528,681,119.82	32,753,720,187	25,553,720,187
21	PERSONNEL COST	157,326,056	71,576,690.78	171,279,408	171,279,408
2101	SALARY	157,326,056	71,576,690.78	171,279,408	171,279,408
210101	SALARIES AND WAGES	157,326,056	71,576,690.78	171,279,408	171,279,408
21010101	SALARY	152,326,056	69,859,190.78	163,279,408	163,279,408
21010104	AUXILLARY STAFF	5,000,000	1,717,500	8,000,000	8,000,000
22	OTHER RECURRENT COSTS	674,380,000	126,020,753.56	1,179,400,446	1,179,400,446
2202	OVERHEAD COST	674,380,000	126,020,753.56	1,179,400,446	1,179,400,446
220201	TRAVEL & TRANSPORT - GENERAL	500,000	0	500,000	500,000
22020102	TRAVEL AND TRANSPORT - OTHERS	500,000	0	500,000	500,000
220202	UTILITIES - GENERAL	80,000	0	80,000	80,000
22020205	TELEPHONE CHARGES	80,000	0	80,000	80,000



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220203	MATERIALS & SUPPLIES - GENERAL	12,000,000	2,328,500	17,000,000	17,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,000,000	1,756,500	7,000,000	7,000,000
22020323	OFFICE AND GENERAL EXPENSES	9,000,000	572,000	10,000,000	10,000,000
220204	MAINTENANCE SERVICES - GENERAL	8,500,000	2,680,000	208,000,000	208,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,500,000	1,311,000	8,000,000	8,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	5,000,000	1,369,000	200,000,000	200,000,000
220205	TRAINING - GENERAL	2,700,000	0	2,200,000	2,200,000
22020501	LOCAL TRAINING	700,000	0	200,000	200,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,000,000	0	2,000,000	2,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	640,500,000	120,391,753.56	937,570,446	937,570,446
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	140,500,000	7,962,200	200,000,000	200,000,000
22020703	KOGI ELECTRICITY REGULATORY COMMISSION EXPENSES	500,000,000	112,429,553.56	737,570,446	737,570,446
220209	FINANCIAL CHARGES - GENERAL	100,000	0	50,000	50,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	100,000	0	50,000	50,000
220210	MISCELLANEOUS EXPENSES GENERAL	10,000,000	620,500	14,000,000	14,000,000
22021001	REFRESHMENT & MEALS	3,000,000	620,500	6,500,000	6,500,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	3,000,000	0	1,000,000	1,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,500,000	0	1,500,000	1,500,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	2,500,000	0	5,000,000	5,000,000
23	CAPITAL EXPENDITURE	13,322,787,169	11,331,083,675.48	31,403,040,333	24,403,040,333
2301	FIXED ASSETS PURCHASED	625,000,000	500,000,000	2,100,500,000	2,100,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	625,000,000	500,000,000	2,100,500,000	2,100,500,000
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	625,000,000	500,000,000	2,100,500,000	2,100,500,000
2302	CONSTRUCTION / PROVISION	12,397,787,169	10,831,083,675.48	29,252,540,333	22,252,540,333
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	12,397,787,169	10,831,083,675.48	29,252,540,333	22,252,540,333
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	6,195,287,169	5,651,187,850.23	10,750,000,000	8,750,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	301,000,000	0	250,000,000	250,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	5,900,000,000	5,179,895,825.25	18,252,340,333	13,252,340,333
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,500,000	0	200,000	200,000



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2303	REHABILITATION / REPAIRS	300,000,000	0	50,000,000	50,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	300,000,000	0	50,000,000	50,000,000
23030114	REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	300,000,000	0	50,000,000	50,000,000
026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
706	HOUSING AND COMMUNITY AMMENITIES	14,154,493,225	11,528,681,120	32,753,720,187	25,553,720,187
7062	COMMUNITY DEVELOPMENT	14,154,493,225	11,528,681,120	32,753,720,187	25,753,720,187
70621	COMMUNITY DEVELOPMENT	14,154,493,225	11,528,681,120	32,753,720,187	25,753,720,187

026200100100	MINISTRY OF RURAL AND ENERGY DEVELOPMENT							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	13,322,787,169	11,331,083,675	31,403,040,333	24,203,040,333
0310012300250 0 - Poverty Alleviation - General	PROVISION OF GRANTS FOR COMMUNITY SELF HELP PROJECTS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	1,500,000	0	200,000	200,000
1010012300280 0 - Water Resources and Rural Deve - General	RURAL WATER SUPPLY SCHEME ACROSS THE THREE SENATORIAL DISTRICT	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	301,000,000	0	250,000,000	250,000,000
1410012300110 0 - Power - General	ELECTRIFICATION SCHEMES , GOVERNOR'S ACCELERATED ELECTRIFICATION OF COMMUNITIES ACROSS THE STATE	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	5,520,287,169	5,101,187,850	10,000,000,000	8,000,000,000
1410012300120 0 - Power - General	PURCHASE OF 500 NOS OF TRANSFORMERS	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	500,000,000	500,000,000	1,000,000,000	1,000,000,000



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1410012300130 0 - Power - General	PURCHASE OF 100NOS OF ELECTRICAL TESTING EQUIPMNT	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	100,000,000	0	500,000	500,000
1410012300150 0 - Power - General	ELECTRIFICATION OF CUSTECH ON 33KV LINE & ASSOCIATED ACCESSORIES & KOGI WEST SENATORIAL DISTRICT	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12210100 - ADAVI	675,000,000	550,000,000	750,000,000	750,000,000
1410012500020 0 - Power - General	INSTALLATION OF 96KVA INTEGRATED SOLAR ENERGY FOR GRAPHIC NEWSPAPER	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	25,000,000	0	700,000,000	500,000,000
1410012600010 0 - Power - General	HYBRID POWER (SOLAR) INSTALLATION AT IDP CAMPS / MDAS	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	0	0	400,000,000	400,000,000
1710012301220 0 - Road - General	CONSTRUCTION OF RURAL FEEDER ROADS IN KOGI STATE	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	200,000,000	0	25,000,000	25,000,000
1710012301230 0 - Road - General	OVERHAULING OF MRD HEAVY DUTY EQUIPMENT (BULLDOZER D8, CAT PAYLOADER, CAT MOTOR GRADER, ROLLER COMPACTOR, HYAB CRANE MOUNTED VEHICLE AND 2NOS OF MERCEDES BENZ TIPPERS.	23030114 - REHABILITATION / REPAIRS - TRACTORS / OTHER HEAVY VEHICLES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	300,000,000	0	50,000,000	50,000,000
1710012301240 0 - Road - General	CONSTRUCTION OF RURAL ACCESS ROADS FOR AGRICULTURAL MARKETING (WORLD BANK PROJECT)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	5,200,000,000	5,179,895,825	15,227,340,333	10,227,340,333
1710012500030 0 - Road - General	REHABILITATION OF 47 EXISTING ROADS (249.35KM) (RARA)	23020114 - CONSTRUCTION / PROVISION OF ROADS	70621 - COMMUNITY DEVELOPMENT	12242200 - STATE WIDE	500,000,000	0	3,000,000,000	3,000,000,000

026200200100	RURAL ACCESS ROAD AGENCY (RARA)					



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	3,821,978	0	503,821,978	503,821,978
22	OTHER RECURRENT COSTS	3,821,978	0	503,821,978	503,821,978
2202	OVERHEAD COST	3,821,978	0	3,821,978	3,821,978
220201	TRAVEL & TRANSPORT - GENERAL	800,632	0	800,632	800,632
22020102	TRAVEL AND TRANSPORT - OTHERS	800,632	0	800,632	800,632
220202	UTILITIES - GENERAL	77,850	0	77,850	77,850
22020204	ELECTRICITY BILL /CHARGES	77,850	0	77,850	77,850
220203	MATERIALS & SUPPLIES - GENERAL	419,000	0	419,000	419,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	319,000	0	319,000	319,000
22020323	OFFICE AND GENERAL EXPENSES	100,000	0	100,000	100,000
220204	MAINTENANCE SERVICES - GENERAL	1,970,336	0	1,970,336	1,970,336
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,197,786	0	1,197,786	1,197,786
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	772,550	0	772,550	772,550
220205	TRAINING - GENERAL	103,800	0	103,800	103,800
22020501	LOCAL TRAINING	103,800	0	103,800	103,800
220209	FINANCIAL CHARGES - GENERAL	6,172	0	6,172	6,172
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	6,172	0	6,172	6,172
220210	MISCELLANEOUS EXPENSES GENERAL	444,188	0	444,188	444,188
22021001	REFRESHMENT & MEALS	103,800	0	103,800	103,800
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	51,900	0	51,900	51,900
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	288,488	0	288,488	288,488
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	0	500,000,000	500,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	0	500,000,000	500,000,000
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	0	0	500,000,000	500,000,000
026200200100	RURAL ACCESS ROAD AGENCY (RARA)				



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Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
706	HOUSING AND COMMUNITY AMMENITIES	3,821,978	0	503,821,978	503,821,978
7062	COMMUNITY DEVELOPMENT	3,821,978	0	503,821,978	503,821,978
70621	COMMUNITY DEVELOPMENT	3,821,978	0	503,821,978	503,821,978



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



026200300100	STATE ROAD FUND MANAGEMENT AND ADMINISTRATION BOARD (KOSRFMAB)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	<i>EXPENDITURES</i>	0	0	300,000,000	300,000,000
22	<i>OTHER RECURRENT COSTS</i>	0	0	300,000,000	300,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	0	300,000,000	300,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	0	300,000,000	300,000,000
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	0	0	300,000,000	300,000,000
026200300100	STATE ROAD FUND MANAGEMENT AND ADMINISTRATION BOARD (KOSRFMAB)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
706	HOUSING AND COMMUNITY AMMENITIES	0	0	300,000,000	300,000,000
7062	COMMUNITY DEVELOPMENT	0	0	300,000,000	300,000,000
70621	COMMUNITY DEVELOPMENT	0	0	300,000,000	300,000,000



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027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	0	0	10,359,735,904	10,359,735,904
12	INDEPENDENT REVENUE	0	0	32,220,000	32,220,000
1202	NON-TAX REVENUE	0	0	32,220,000	32,220,000
120201	LICENCES - GENERAL	0	0	30,220,000	30,220,000
12020105	ANIMAL TRADE LICENSE	0	0	25,140,000	25,140,000
12020106	HIDES AND SKIN BUYER LICENSE	0	0	80,000	80,000
12020136	REGISTRATION OF SLAUGHTER SLABS /MEAT	0	0	5,000,000	5,000,000
120204	FEES - GENERAL	0	0	2,000,000	2,000,000
12020443	CLINICAL TREATMENT CHARGES (VET)	0	0	2,000,000	2,000,000
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	0	0	10,327,515,904	10,327,515,904
1403	LOANS/ BORROWINGS RECEIPT	0	0	10,327,515,904	10,327,515,904
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0	0	10,327,515,904	10,327,515,904
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	0	0	10,327,515,904	10,327,515,904
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	2,143,000,000	1,326,278,063.36	14,104,978,952	12,104,978,952
21	PERSONNEL COST	0	0	468,103,052	468,103,052
2101	SALARY	0	0	468,103,052	468,103,052
210101	SALARIES AND WAGES	0	0	468,103,052	468,103,052
21010101	SALARY	0	0	468,103,052	468,103,052
22	OTHER RECURRENT COSTS	343,000,000	112,666,020	1,104,725,900	1,104,725,900
2202	OVERHEAD COST	318,000,000	112,666,020	1,079,725,900	1,079,725,900
220201	TRAVEL & TRANSPORT - GENERAL	45,000,000	43,282,020	60,000	60,000
22020102	TRAVEL AND TRANSPORT - OTHERS	45,000,000	43,282,020	60,000	60,000
220202	UTILITIES - GENERAL	1,000,000	624,000	5,000,000	5,000,000



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22020204	ELECTRICITY BILL /CHARGES	1,000,000	624,000	5,000,000	5,000,000
220203	MATERIALS & SUPPLIES - GENERAL	50,000,000	31,302,500	410,000,000	410,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	20,000,000	3,368,000	20,000,000	20,000,000
22020304	DRUGS AND MEDICAL SUPPLIES	0	0	100,000,000	100,000,000
22020317	ONE HEALTH PLATFORM FOR ANIMAL HEALTH	0	0	50,000,000	50,000,000
22020318	COOPERATIVE DEVELOPMENT AND LIVELIHOOD SUPPORT	0	0	200,000,000	200,000,000
22020323	OFFICE AND GENERAL EXPENSES	30,000,000	27,934,500	40,000,000	40,000,000
220204	MAINTENANCE SERVICES - GENERAL	140,000,000	32,524,000	140,000,000	140,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	20,000,000	1,360,000	20,000,000	20,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	30,000,000	19,003,000	30,000,000	30,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	30,000,000	5,693,500	30,000,000	30,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	10,000,000	1,775,000	10,000,000	10,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	50,000,000	4,692,500	50,000,000	50,000,000
220205	TRAINING - GENERAL	50,000,000	0	365,000,000	365,000,000
22020501	LOCAL TRAINING	40,000,000	0	355,000,000	355,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	0	10,000,000	10,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	32,000,000	4,933,500	159,665,900	159,665,900
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	10,000,000	1,891,000	10,000,000	10,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	0	10,000,000	10,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,000,000	0	2,000,000	2,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,000,000	2,392,500	5,000,000	5,000,000
22021042	PREVENTION AND CONTROL OF LIVESTOCK TUBERCULOSIS ACROSS THE STATE	0	0	25,000,000	25,000,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	0	0	2,665,900	2,665,900
22021096	PROCUREMENT OF VACCINES FOR TRANSBOUNDARY ANIMAL DISEASES /ANIMAL VACCINATION EXERCISE ACROSS THE STATE	0	0	100,000,000	100,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	5,000,000	650,000	5,000,000	5,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	25,000,000	0	25,000,000	25,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	25,000,000	0	25,000,000	25,000,000



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22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	25,000,000	0	25,000,000	25,000,000
23	CAPITAL EXPENDITURE	1,800,000,000	1,213,612,043.36	12,532,150,000	10,532,150,000
2301	FIXED ASSETS PURCHASED	0	0	720,000,000	720,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	720,000,000	720,000,000
23010113	PURCHASE OF COMPUTERS	0	0	120,000,000	120,000,000
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	0	0	600,000,000	600,000,000
2302	CONSTRUCTION / PROVISION	1,800,000,000	1,213,612,043.36	11,612,150,000	9,612,150,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,800,000,000	1,213,612,043.36	11,612,150,000	9,612,150,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	1,050,000,000	1,050,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	0	0	200,000,000	200,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	100,000,000	0	200,000,000	200,000,000
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	0	0	792,000,000	792,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	0	0	300,000,000	300,000,000
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	1,200,000,000	1,011,612,043.36	8,270,150,000	6,270,150,000
23020124	CONSTRUCTION OF MARKETS/ PARKS	500,000,000	202,000,000	800,000,000	800,000,000
2305	OTHER CAPITAL PROJECTS	0	0	200,000,000	200,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	200,000,000	200,000,000
23050101	RESEARCH AND DEVELOPMENT	0	0	200,000,000	200,000,000
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
704	ECONOMIC AFFAIRS	2,143,000,000	1,326,278,063	14,104,978,952	12,104,978,952
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	2,143,000,000	1,326,278,063	14,104,978,952	12,104,978,952
70421	AGRICULTURE	2,143,000,000	1,326,278,063	14,104,978,952	12,104,978,952
027100100100	MINISTRY OF LIVESTOCK DEVELOPMENT				



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Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	1,800,000,000	1,213,612,043	12,532,150,000	10,532,150,000
0101022600010 0 - Agriculture sector coordination mechanisms	ESTABLISHMENT OF CENTRE FOR CORDINATING NATIONAL ANIMALS IDENTIFICATION AND TRACABILITY SYSTEM (NAITS) IN KOGI STATE	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	100,000,000	100,000,000
0102012600010 0 - Ruminant (cattle, sheep & goats) production and marketing	ESTABLISHMENT OF MULTIPLICATION AND BREEDING CENTRE FOR IMPROVED SMALL AND LARGE RUMINANT IN 3 SENATORIAL DISTRICT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	200,000,000	200,000,000
0102012600020 0 - Ruminant (cattle, sheep & goats) production and marketing	ESTABLISHMENT OF SMALL RUMINANT PRODUCTION / FATTENING CENTRES IN 3 SENATORIAL DISTRICT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	150,000,000	150,000,000
0102012600030 0 - Ruminant (cattle, sheep & goats) production and marketing	ESTABLISHMENT OF LARGE RUMINANT PRODUCTION CENTRE IN THE 3 SENATORIAL DISTRICT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	250,000,000	250,000,000
0102022300010 0 - Meat processing and marketing	CONSTRUCTION OF ABOTTOIR , SLAUGHTERING SLAB VERTINARY CLINC ACROSS THE STATE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70421 - AGRICULTURE	12231200 - LOKOJA	100,000,000	0	200,000,000	200,000,000
0102022300020 0 - Meat processing and marketing	CONSTRUCTION OF LIVESTOCK MARKET BUILDING FOR 3 SENATORIAL DISTRICT AND LIVESTOCK DEVELOPMENT PROJECT	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70421 - AGRICULTURE	12231200 - LOKOJA	500,000,000	202,000,000	300,000,000	300,000,000
0102022300020 0 - Meat processing and marketing	CONSTRUCTIONS OF MARKET / PARKS	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	500,000,000	500,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



0102032600010 0 - Poultry, pig, and micro livestock production	ESTABLISHMENT OF MICRO LIVESTOCK PRODUCTION CLUSTERS IN 21 LGAs (L - PRES)	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	1,200,000,000	1,011,612,043	6,300,000,000	4,300,000,000
0102032600020 0 - Poultry, pig, and micro livestock production	ESTABLISHMENT OF PIG PRODUCTION AND PROCESSING CENTRES IN 21 LGAs (L - PRES)	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	1,320,150,000	1,320,150,000
0103022600010 0 - Intensive crop and vegetable production (irrigation, crop diversification etc.)	CONSTRUCTION OF WATER FACILITY FOR LIVESTOCK PRODUCTION IN 21 LGAs	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	200,000,000	200,000,000
0105012600010 0 - Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	ESTABLISHMENT OF MINI HATCHERIES IN 3 SENATORIAL DISTRICT	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	150,000,000	150,000,000
0105012600020 0 - Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)	ESTABLISHMENT OF EGG TRAY PRODUCTION FACILITY IN LOKOJA	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70421 - AGRICULTURE	12231200 - LOKOJA	0	0	100,000,000	100,000,000
0106012600010 0 - Forest regeneration and conservation	ESTABLISHMENT OF KOGI STATE MODULAR RANCH	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	500,000,000	500,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



0106012600020 0 - Forest regeneration and conservation	DEVELOPMENT OF GRAZING RESERVES AND RANGES ACROSS 3 SENATORIAL DISTRICT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	62,000,000	62,000,000
0110012600010 0 - Agriculture Programme Not Elsewhere Classified	CONSTRUCTION OF 11 NOS QUARANTINE DUTY POST AT SOME ENTRANCE POINT OF KOGI STATE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	50,000,000	50,000,000
0110012600020 0 - Agriculture Programme Not Elsewhere Classified	CONSTRUCTION OF SOLAR POWERED COLDROOM AND OTHER INFRASTRUCTURE IN 3 SENATORIAL DISTRICTS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	300,000,000	300,000,000
0110012600030 0 - Agriculture Programme Not Elsewhere Classified	ESTABLISHMENT OF PILOT PASTURE DEVELOPMENT SCHEME IN 3 SENATORIAL DISTRICT	23020113 - CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	30,000,000	30,000,000
0110012600040 0 - Agriculture Programme Not Elsewhere Classified	ESTABLISHMENT OF TECHNOLOGY AND INNOVATION PLATFORM FOR POULTRY PRODUCTION AT THE MINISTRY HEADQUARTERS	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	200,000,000	200,000,000
0110012600050 0 - Agriculture Programme Not Elsewhere Classified	ESTABLISHMENT OF DIGITAL SYSTEMS FOR IMAGING OF GRAZING RESERVES AND LIVESTOCK RECORDS	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	500,000,000	500,000,000
0110012600060 0 - Agriculture Programme Not Elsewhere Classified	ESTABLISHMENT OF DATA BASE FOR ENUMERATION OF LIVESTOCK FARMERS AND NOMADS IN LOKOJA	23010113 - PURCHASE OF COMPUTERS	70421 - AGRICULTURE	12242200 - STATE WIDE	0	0	120,000,000	120,000,000
0110012600070 0 - Agriculture Programme Not Elsewhere Classified	CONSTRUCTION OF MINISTRY OF LIVESTOCK PERMANENT OFFICE BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70421 - AGRICULTURE	12231200 - LOKOJA	0	0	1,000,000,000	1,000,000,000



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031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	0	300,000	300,000	300,000
12	INDEPENDENT REVENUE	0	300,000	300,000	300,000
1202	NON-TAX REVENUE	0	300,000	300,000	300,000
120206	SALES - GENERAL	0	300,000	300,000	300,000
12020617	SALES OF APPLICATION / EMPLOYMENT FORM	0	300,000	300,000	300,000
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	586,477,135	194,018,521.25	650,938,255	650,938,255
21	PERSONNEL COST	199,911,856	161,249,522.46	236,409,976	236,409,976
2101	SALARY	196,411,856	161,249,522.46	232,909,976	232,909,976
210101	SALARIES AND WAGES	196,411,856	161,249,522.46	232,909,976	232,909,976
21010101	SALARY	196,411,856	161,249,522.46	232,909,976	232,909,976
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,500,000	0	3,500,000	3,500,000
210201	ALLOWANCES	3,500,000	0	3,500,000	3,500,000
21020130	FURNITURE ALLOWANCE FOR CHIEF REGISTRAR/ JSC SECRETARY	3,500,000	0	3,500,000	3,500,000
22	OTHER RECURRENT COSTS	88,865,279	32,768,998.79	98,622,279	98,622,279
2202	OVERHEAD COST	87,165,279	32,283,048.79	96,522,279	96,522,279
220201	TRAVEL & TRANSPORT - GENERAL	14,000,000	5,780,800	16,000,000	16,000,000
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	1,000,000	0	1,000,000	1,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	10,000,000	5,780,800	12,000,000	12,000,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	3,000,000	0	3,000,000	3,000,000
220202	UTILITIES - GENERAL	300,000	110,000	450,000	450,000
22020201	INTERNET ACCESS CHARGES	150,000	60,000	150,000	150,000
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	50,000	0	50,000	50,000
22020204	ELECTRICITY BILL /CHARGES	50,000	50,000	200,000	200,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020205	TELEPHONE CHARGES	50,000	0	50,000	50,000
220203	MATERIALS & SUPPLIES - GENERAL	13,700,000	7,576,380	16,700,000	16,700,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	4,000,000	1,946,000	6,000,000	6,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	0	100,000	100,000
22020305	UNIFORMS AND OTHER CLOTHINGS	50,000	0	50,000	50,000
22020308	PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT	150,000	0	150,000	150,000
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	100,000	0	100,000	100,000
22020323	OFFICE AND GENERAL EXPENSES	8,900,000	5,630,380	9,900,000	9,900,000
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	300,000	0	300,000	300,000
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	100,000	0	100,000	100,000
220204	MAINTENANCE SERVICES - GENERAL	13,500,000	3,848,300	15,477,000	15,477,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,100,000	2,362,200	6,000,000	6,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	3,000,000	488,200	4,000,000	4,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,500,000	65,000	2,000,000	2,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	400,000	0	400,000	400,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	2,500,000	932,900	3,077,000	3,077,000
220205	TRAINING - GENERAL	6,000,000	633,000	6,000,000	6,000,000
22020501	LOCAL TRAINING	500,000	0	500,000	500,000
22020502	INTERNATIONAL TRAINING	500,000	0	500,000	500,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	5,000,000	633,000	5,000,000	5,000,000
220206	OTHER SERVICES - GENERAL	250,000	0	250,000	250,000
22020601	SECURITY SERVICES EXPENSES	150,000	0	150,000	150,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	100,000	0	100,000	100,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,500,000	0	1,500,000	1,500,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	1,500,000	0	1,500,000	1,500,000
220208	FUEL & LUBRICANTS - GENERAL	11,350,000	7,374,000	12,450,000	12,450,000
22020801	MOTOR VEHICLE FUEL COST	11,000,000	7,301,000	12,000,000	12,000,000



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22020803	PLANTS/ GENERATOR FUEL COST	200,000	73,000	300,000	300,000
22020806	DIESEL EXPENSES	50,000	0	50,000	50,000
22020808	LUBRICANTS EXPENSES	100,000	0	100,000	100,000
220209	FINANCIAL CHARGES - GENERAL	95,279	44,768.79	95,279	95,279
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	95,279	44,768.79	95,279	95,279
220210	MISCELLANEOUS EXPENSES GENERAL	26,470,000	6,915,800	27,600,000	27,600,000
22021001	REFRESHMENT & MEALS	23,350,000	6,155,800	23,500,000	23,500,000
22021002	PUBLICITY & ADVERTISEMENTS	220,000	30,000	300,000	300,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	0	500,000	500,000
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	1,200,000	0	1,200,000	1,200,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	325,000	1,000,000	1,000,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	100,000	0	100,000	100,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	600,000	405,000	1,000,000	1,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	700,000	395,950	700,000	700,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	700,000	395,950	700,000	700,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	700,000	395,950	700,000	700,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	90,000	1,400,000	1,400,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	90,000	1,400,000	1,400,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,000,000	90,000	1,400,000	1,400,000
23	CAPITAL EXPENDITURE	297,700,000	0	315,906,000	315,906,000
2301	FIXED ASSETS PURCHASED	95,200,000	0	115,206,000	115,206,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	95,200,000	0	115,206,000	115,206,000
23010105	PURCHASE OF MOTOR VEHICLES	80,000,000	0	21,000,000	21,000,000
23010113	PURCHASE OF COMPUTERS	12,000,000	0	0	0
23010115	PURCHASE OF PHOTOCOPYING MACHINES	0	0	2,106,000	2,106,000
23010119	PURCHASE OF POWER GENERATING SET/PLANT	1,200,000	0	2,100,000	2,100,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	2,000,000	0	90,000,000	90,000,000



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2302	CONSTRUCTION / PROVISION	202,500,000	0	200,700,000	200,700,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	202,500,000	0	200,700,000	200,700,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000	0	2,700,000	2,700,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,500,000	0	13,000,000	13,000,000
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	180,000,000	0	185,000,000	185,000,000
031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
703	PUBLIC ORDER AND SAFETY	586,477,135	194,018,521	650,938,255	650,938,255
7033	LAW COURTS	586,477,135	194,018,521	650,938,255	650,938,255
70331	LAW COURTS	586,477,135	194,018,521	650,938,255	650,938,255

031801100100	KOGI STATE JUDICIAL SERVICE COMMISSION							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	297,700,000	0	315,906,000	315,906,000
0310012300260 0 - Poverty Alleviation - General	FIRE PREVENTIVE EQUIPMENT(5NOS EXTINGUISHERS AND 1NO FIRE ALARM)	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	2,000,000	0	90,000,000	90,000,000
0310012300270 0 - Poverty Alleviation - General	PROVISION OF 13NOS OF UTILITY VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	0	21,000,000	21,000,000
0310012300280 0 - Poverty Alleviation - General	PROVISION OF MOTORIZED BOREHOLE	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	12231200 - LOKOJA	2,500,000	0	13,000,000	13,000,000
0310012300290 0 - Poverty Alleviation - General	PROCUREMENT OF 2NOS OF SHARP AR6020 PHOTOCOPIER MACHINE	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70331 - LAW COURTS	12242200 - STATE WIDE	0	0	2,106,000	2,106,000



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1110012300370 0 - Information Communication and Technology - General	PROCUREMENT OF 15NOS OF DESKTOP AND 8NOS OF LAPTOP	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	12,000,000	0	0	0
1310012300950 0 - Reform of Government and Governance - General	PROVISION OF 1 NO 250KVA GENERATING SET FOR THE JUDICIAL SERVICE COMMISSION	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70331 - LAW COURTS	12231200 - LOKOJA	1,200,000	0	2,100,000	2,100,000
1310012300960 0 - Reform of Government and Governance - General	CONSTRUCTION OF LIBRARY BLOCK TO PROVIDE ARCHIVE FOR THE COMMISSION (JSC)	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70331 - LAW COURTS	12231200 - LOKOJA	180,000,000	0	185,000,000	185,000,000
1310012300970 0 - Reform of Government and Governance - General	CONSTRUCTION / FURNISHING OF JUDICIAL SERVICE COMMISSION OFFICE SECRETARIAT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	20,000,000	0	2,700,000	2,700,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



031805100100	HIGH COURT OF JUSTICE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	15,811,762.72	25,000,000	75,000,000	75,000,000
12	INDEPENDENT REVENUE	15,811,762.72	25,000,000	75,000,000	75,000,000
1202	NON-TAX REVENUE	15,811,762.72	25,000,000	75,000,000	75,000,000
120204	FEES - GENERAL	15,811,762.72	25,000,000	75,000,000	75,000,000
12020422	COURT FEE	15,496,821.98	13,000,000	39,000,000	39,000,000
12020436	PROBATE FEE	314,940.74	5,000,000	15,000,000	15,000,000
12020438	APPEAL FEE	0	5,000,000	15,000,000	15,000,000
12020474	AFFIDAVIT FEES/ OATH FEE	0	2,000,000	6,000,000	6,000,000
031805100100	HIGH COURT OF JUSTICE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	7,438,688,181	4,141,202,569.88	8,277,982,925	8,277,982,925
21	PERSONNEL COST	3,566,846,870	3,540,118,090.61	4,047,120,633	4,047,120,633
2101	SALARY	3,353,346,870	3,349,154,858.07	3,814,620,633	3,814,620,633
210101	SALARIES AND WAGES	3,353,346,870	3,349,154,858.07	3,814,620,633	3,814,620,633
21010101	SALARY	3,353,346,870	3,349,154,858.07	3,814,620,633	3,814,620,633
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	213,500,000	190,963,232.54	232,500,000	232,500,000
210201	ALLOWANCES	212,500,000	190,963,232.54	232,500,000	232,500,000
21020104	MAGISTRATE DRESSING ALLOWANCE	1,000,000	0	3,000,000	3,000,000
21020117	STATE WITNESS CLAIM ALLOWANCES	1,000,000	0	2,000,000	2,000,000
21020118	COUNSEL ASSIGNED TO COURT ALLOWANCES	1,000,000	0	2,000,000	2,000,000
21020119	CORONERS INQUEST ALLOWANCES	1,000,000	0	2,000,000	2,000,000
21020122	RECESS ALLOWANCE/ VACATION & RESEARCH ALLOWANCE FOR JUDGES	118,000,000	114,000,000	120,000,000	120,000,000
21020128	HOUSING ALLOWANCE FOR JUDGES	87,000,000	76,088,232	100,000,000	100,000,000
21020130	FURNITURE ALLOWANCE FOR CHIEF REGISTRAR/ JSC SECRETARY	3,500,000	875,000.54	3,500,000	3,500,000
210202	SOCIAL CONTRIBUTIONS	1,000,000	0	0	0



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21020203	GROUP LIFE INSURANCE	1,000,000	0	0	0
22	OTHER RECURRENT COSTS	1,828,464,729	569,919,479.27	2,062,516,293	2,062,516,293
2202	OVERHEAD COST	1,820,464,729	569,919,479.27	2,049,516,293	2,049,516,293
220201	TRAVEL & TRANSPORT - GENERAL	550,000,000	69,352,744	540,516,293	540,516,293
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	200,000,000	21,412,500	200,000,000	200,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	40,000,000	38,909,244	50,000,000	50,000,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	300,000,000	0	280,516,293	280,516,293
22020108	TRAVEL OPERATION AND LOGISTICS	10,000,000	9,031,000	10,000,000	10,000,000
220202	UTILITIES - GENERAL	5,300,000	280,000	23,000,000	23,000,000
22020201	INTERNET ACCESS CHARGES	1,000,000	280,000	5,000,000	5,000,000
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	2,000,000	0	5,000,000	5,000,000
22020203	WATER RATE	100,000	0	1,000,000	1,000,000
22020204	ELECTRICITY BILL /CHARGES	1,000,000	0	5,000,000	5,000,000
22020205	TELEPHONE CHARGES	200,000	0	5,000,000	5,000,000
22020206	SATELLITE BROADCASTING ACCESS CHARGES	1,000,000	0	2,000,000	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	95,200,000	39,252,944	130,000,000	130,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	30,000,000	9,299,200	50,000,000	50,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	4,000,000	0	5,000,000	5,000,000
22020304	DRUGS AND MEDICAL SUPPLIES	100,000	0	1,000,000	1,000,000
22020305	UNIFORMS AND OTHER CLOTHINGS	2,000,000	0	2,000,000	2,000,000
22020308	PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT	1,000,000	0	5,000,000	5,000,000
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	4,000,000	215,000	2,000,000	2,000,000
22020312	LIBRARY EXPENSES	5,000,000	0	5,000,000	5,000,000
22020314	HEALTH CENTRE CONSUMABLE	100,000	0	1,000,000	1,000,000
22020323	OFFICE AND GENERAL EXPENSES	48,000,000	29,738,744	58,000,000	58,000,000
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	1,000,000	0	1,000,000	1,000,000
220204	MAINTENANCE SERVICES - GENERAL	225,200,000	200,522,833	285,000,000	285,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	80,000,000	79,883,800	100,000,000	100,000,000



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22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	60,000,000	38,368,788	80,000,000	80,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	83,000,000	82,270,245	100,000,000	100,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	2,000,000	0	3,000,000	3,000,000
22020416	MAINTENANCE OF ELECTRIC COOKERS IN GOVT. QUARTERS	100,000	0	1,000,000	1,000,000
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	100,000	0	1,000,000	1,000,000
220205	TRAINING - GENERAL	455,000,000	150,000	455,000,000	455,000,000
22020501	LOCAL TRAINING	5,000,000	0	5,000,000	5,000,000
22020502	INTERNATIONAL TRAINING	300,000,000	0	300,000,000	300,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	150,000,000	150,000	150,000,000	150,000,000
220206	OTHER SERVICES - GENERAL	101,800,000	91,938,333.04	143,000,000	143,000,000
22020601	SECURITY SERVICES EXPENSES	700,000	653,400	8,000,000	8,000,000
22020602	OFFICE RENT	10,000,000	7,240,000	30,000,000	30,000,000
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	10,000,000	8,200,000	20,000,000	20,000,000
22020604	SECURITY OPERATIONS	80,500,000	75,724,933.04	82,000,000	82,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	500,000	120,000	2,000,000	2,000,000
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	100,000	0	1,000,000	1,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000	0	2,000,000	2,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	1,000,000	0	2,000,000	2,000,000
220208	FUEL & LUBRICANTS - GENERAL	52,400,000	45,257,625.23	109,000,000	109,000,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	200,000	0	2,000,000	2,000,000
22020803	PLANTS/ GENERATOR FUEL COST	1,000,000	0	2,000,000	2,000,000
22020804	COOKING GAS /FUEL COST	100,000	0	1,000,000	1,000,000
22020806	DIESEL EXPENSES	1,000,000	900,000	3,000,000	3,000,000
22020807	FUEL EXPENSES	50,000,000	44,357,625.23	100,000,000	100,000,000
22020808	LUBRICANTS EXPENSES	100,000	0	1,000,000	1,000,000
220209	FINANCIAL CHARGES - GENERAL	2,000,000	0	8,000,000	8,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	0	3,000,000	3,000,000
22020902	INSURANCE PREMIUM	1,000,000	0	5,000,000	5,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	332,564,729	123,165,000	354,000,000	354,000,000



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22021001	REFRESHMENT & MEALS	15,864,729	13,983,000	20,000,000	20,000,000
22021002	PUBLICITY & ADVERTISEMENTS	1,000,000	82,000	5,000,000	5,000,000
22021003	CELEBRATION/ REMEMBRANCE DAY	100,000,000	0	100,000,000	100,000,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	200,000	0	2,000,000	2,000,000
22021010	ALL SPORT COMPETITION EXPENSES	1,000,000	0	5,000,000	5,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	200,000,000	108,900,000	200,000,000	200,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,000,000	200,000	3,000,000	3,000,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	1,000,000	0	2,000,000	2,000,000
22021016	CONDUCTING ELECTION/ ELECTION TRIBUNALS EXPENSES	5,000,000	0	5,000,000	5,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	6,000,000	0	10,000,000	10,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	500,000	0	2,000,000	2,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000	0	5,000,000	5,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	0	5,000,000	5,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	2,000,000	0	5,000,000	5,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	6,000,000	0	8,000,000	8,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	6,000,000	0	8,000,000	8,000,000
22080103	FINANCIAL ASSISTANCE TO KOGI STATE LAW STUDENTS IN THE NIGERIAN LAW SCHOOLS	2,000,000	0	2,000,000	2,000,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	4,000,000	0	6,000,000	6,000,000
23	CAPITAL EXPENDITURE	2,043,376,582	31,165,000	2,168,345,999	2,168,345,999
2301	FIXED ASSETS PURCHASED	548,400,000	31,165,000	685,000,000	685,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	548,400,000	31,165,000	685,000,000	685,000,000
23010105	PURCHASE OF MOTOR VEHICLES	131,000,000	0	200,000,000	200,000,000
23010108	PURCHASE OF BUSES	30,000,000	0	50,000,000	50,000,000
23010113	PURCHASE OF COMPUTERS	197,400,000	14,665,000	240,000,000	240,000,000
23010119	PURCHASE OF POWER GENERATING SET/PLANT	10,000,000	0	15,000,000	15,000,000
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	10,000,000	0	10,000,000	10,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	10,000,000	0	10,000,000	10,000,000



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23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	50,000,000	0	50,000,000	50,000,000
23010132	PURCHASE OF SECURITY GADGETS	10,000,000	0	10,000,000	10,000,000
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	100,000,000	16,500,000	100,000,000	100,000,000
2302	CONSTRUCTION / PROVISION	1,259,976,582	0	1,178,345,999	1,178,345,999
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,259,976,582	0	1,178,345,999	1,178,345,999
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	974,976,582	0	888,345,999	888,345,999
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	250,000,000	0	250,000,000	250,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	10,000,000	0	10,000,000	10,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	25,000,000	0	30,000,000	30,000,000
2303	REHABILITATION / REPAIRS	235,000,000	0	305,000,000	305,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	235,000,000	0	305,000,000	305,000,000
23030113	REHABILITATION / REPAIRS - ROADS	5,000,000	0	5,000,000	5,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	230,000,000	0	300,000,000	300,000,000
031805100100	HIGH COURT OF JUSTICE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
703	PUBLIC ORDER AND SAFETY	7,437,688,181	4,141,202,570	8,277,982,925	8,277,982,925
7033	LAW COURTS	7,437,688,181	4,141,202,570	8,277,982,925	8,277,982,925
70331	LAW COURTS	7,437,688,181	4,141,202,570	8,277,982,925	8,277,982,925
710	SOCIAL PROTECTION	1,000,000	0	0	0
7103	SURVIVORS	1,000,000	0	0	0
71031	SURVIVORS	1,000,000	0	0	0

031805100100	HIGH COURT OF JUSTICE							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	2,043,376,582	31,165,000	2,168,345,999	2,168,345,999



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03100123002900 - Poverty Alleviation - General	PROVISION OF FIRE PREVENTIVE DEVICE (HCJ)	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	0	10,000,000	10,000,000
10100123003000 - Water Resources and Rural Deve - General	PROVISION OF MOTORIZED BOREHOLE WITH OVERHEAD TANK (HCJ)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	0	10,000,000	10,000,000
11100123003800 - Information Communication and Technology - General	PURCHASE OF 40NOS OF LAPTOP FOR MAGISTRATE AND AREA COURT JUDGES (HCJ)	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	30,000,000	0	40,000,000	40,000,000
11100123003900 - Information Communication and Technology - General	PROVISION OF CENTRAL COMMUNICATION SYSTEM (INTER- COMMUNICATION) AT THE HIGH COURT OF JUSTICE COMPLEX	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	16,500,000	100,000,000	100,000,000
11100123004000 - Information Communication and Technology - General	COMPUTERIZATION OF HIGH COURT TO PROVIDE COMPUTER AND INTERNET SERVICES TO ALL COURT BUILDINGS IN THE STATE	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	150,000,000	5,755,000	150,000,000	150,000,000
11100123004100 - Information Communication and Technology - General	PURCHASE OF TEN (10NOS) COMPUTERS AND PRINTERS	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	17,400,000	8,910,000	50,000,000	50,000,000
13100123009800 - Reform of Government and Governance - General	CONSTRUCTION AND EQUIPPING OF JUDICIARY MEDICAL CLINIC AT THE HIGH COURT COMPLEX	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70331 - LAW COURTS	12231200 - LOKOJA	25,000,000	0	30,000,000	30,000,000
13100123009900 - Reform of Government and Governance - General	CONSTRUCTION OF FAMILY COURT PROJECT (CHILD RIGHT ACT LAW) (HCJ)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	0	40,000,000	40,000,000
13100123010000 - Reform of Government and	CONSTRUCTION OF MULTI- DOOR COURT HOUSE/	23020101 - CONSTRUCTION / PROVISION OF	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	0	160,000,000	160,000,000



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Governance - General	ALTERNATIVE DISPUTE RESOLUTION CENTRE (HCJ)	OFFICE BUILDINGS						
13100123010100 - Reform of Government and Governance - General	CONSTRUCTION OF CEREMONIAL COURT HALL FOR HIGH COURT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	0	200,000,000	200,000,000
13100123010200 - Reform of Government and Governance - General	CONSTRUCTION & FURNISHING OF STAFF CANTEEN AT THE HIGH COURT COMPLEX	23010120 - PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	0	10,000,000	10,000,000
13100123010300 - Reform of Government and Governance - General	PURCHASE OF STAFF 18 SEATERS BUS AND UTILITY VEHICLES (HCJ)	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	12231200 - LOKOJA	30,000,000	0	50,000,000	50,000,000
13100123010400 - Reform of Government and Governance - General	PURCHASE OF VEHICLE FOR CHIEF JUDGE & OTHER HIGH COURT JUDGES	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12231200 - LOKOJA	101,000,000	0	100,000,000	100,000,000
13100123010500 - Reform of Government and Governance - General	PURCHASE OF 25NOS GEN. SET AND ACCESSORIES FOR ALL HIGH COURTS IN THE STATE	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	0	15,000,000	15,000,000
13100123010700 - Reform of Government and Governance - General	PURCHASE OF VEHICLE FOR CHIEF REGISTRAR, DEPUTY CHIEF REGISTRAR/ DIRECTOR & MAGISTRATES HIGH COURTH OF JUSTICE	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12231200 - LOKOJA	30,000,000	0	100,000,000	100,000,000
13100123010800 - Reform of Government and Governance - General	CONSTRUCTION/ FURNISHING OF PROTOTYPE OFFICE BLOCK TO SERVE AS ARCHIVES (HCJ)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	30,000,000	0	30,000,000	30,000,000
13100123010900 - Reform of Government and Governance - General	PURCHASE OF LAW BOOKS AND BOOK SHELVE AND OTHER LIBRARY FACILITIES (HCJ)	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	50,000,000	0	50,000,000	50,000,000



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13100123011000 - Reform of Government and Governance - General	PROCUREMENT OF SECURITY APPLIANCES AND GADGETS FOR ALL COURTS ACROSS 21 LGAs IN THE STATE	23010132 - PURCHASE OF SECURITY GADGETS	70331 - LAW COURTS	12242200 - STATE WIDE	10,000,000	0	10,000,000	10,000,000
13100123011100 - Reform of Government and Governance - General	CONSTRUCTION OF JUDGES QUARTERS & OTHER HIGH COURT OF JUSTICE PROJECTS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70331 - LAW COURTS	12242200 - STATE WIDE	200,000,000	0	200,000,000	200,000,000
13100123011200 - Reform of Government and Governance - General	CONSTRUCTION OF GUEST HOUSE IN LOKOJA AND EIGHT ZONAL OFFICES (HCJ)	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70331 - LAW COURTS	12242200 - STATE WIDE	50,000,000	0	50,000,000	50,000,000
13100123011300 - Reform of Government and Governance - General	RENOVATION/ REHABILITATION OF COURT BUILDINGS ACROSS THE STATE (HCJ)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	12242200 - STATE WIDE	230,000,000	0	300,000,000	300,000,000
13100123011400 - Reform of Government and Governance - General	CONSTRUCTION OF ADDITIONAL COURT BUILDING IN THE STATE (HCJ)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12242200 - STATE WIDE	434,976,582	0	448,345,999	448,345,999
13100123011500 - Reform of Government and Governance - General	LANDSCAPING OF HIGH COURT COMPLEX, LOKOJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	0	10,000,000	10,000,000
17100123012500 - Road - General	RESURFACING OF THE ACCESS ROAD AND THE INTERNAL ROAD NETWORK IN THE HIGH COURT COMPLEX	23030113 - REHABILITATION / REPAIRS - ROADS	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	0	5,000,000	5,000,000



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031805200100	CUSTOMARY COURT OF APPEAL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	15,500	500,000	500,000	500,000
12	INDEPENDENT REVENUE	15,500	500,000	500,000	500,000
1202	NON-TAX REVENUE	15,500	500,000	500,000	500,000
120204	FEES - GENERAL	15,500	500,000	500,000	500,000
12020422	COURT FEE	15,500	500,000	500,000	500,000
031805200100	CUSTOMARY COURT OF APPEAL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	3,894,052,992	1,033,405,719.41	8,215,844,720	8,215,844,720
21	PERSONNEL COST	903,064,849	637,282,144.41	1,352,871,144	1,352,871,144
2101	SALARY	778,703,149	599,737,144.41	1,153,785,444	1,153,785,444
210101	SALARIES AND WAGES	778,703,149	599,737,144.41	1,153,785,444	1,153,785,444
21010101	SALARY	778,703,149	599,737,144.41	1,153,785,444	1,153,785,444
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	124,361,700	37,545,000	199,085,700	199,085,700
210201	ALLOWANCES	79,217,700	37,545,000	126,417,700	126,417,700
21020122	RECESS ALLOWANCE/ VACATION & RESEARCH ALLOWANCE FOR JUDGES	43,902,000	33,295,000	90,517,700	90,517,700
21020128	HOUSING ALLOWANCE FOR JUDGES	25,200,000	4,250,000	32,400,000	32,400,000
21020130	FURNITURE ALLOWANCE FOR CHIEF REGISTRAR/ JSC SECRETARY	10,115,700	0	3,500,000	3,500,000
210202	SOCIAL CONTRIBUTIONS	45,144,000	0	72,668,000	72,668,000
21020203	GROUP LIFE INSURANCE	45,144,000	0	72,668,000	72,668,000
22	OTHER RECURRENT COSTS	829,848,143	390,154,575	2,167,348,143	2,167,348,143
2202	OVERHEAD COST	827,810,143	388,774,575	2,162,310,143	2,162,310,143
220201	TRAVEL & TRANSPORT - GENERAL	217,863,043	57,836,000	997,863,043	997,863,043
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	26,265,000	26,218,000	46,265,000	46,265,000
22020102	TRAVEL AND TRANSPORT - OTHERS	31,598,043	31,523,000	51,598,043	51,598,043
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	160,000,000	95,000	900,000,000	900,000,000



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220202	UTILITIES - GENERAL	87,380,000	10,694,700	191,380,000	191,380,000
22020201	INTERNET ACCESS CHARGES	1,557,000	779,000	3,557,000	3,557,000
22020202	PURCHASE OF SOFTWARE LICENCE /LICENCE RENEWAL	5,190,000	912,500	5,190,000	5,190,000
22020203	WATER RATE	2,000,000	1,990,200	2,000,000	2,000,000
22020204	ELECTRICITY BILL /CHARGES	1,557,000	555,000	3,557,000	3,557,000
22020205	TELEPHONE CHARGES	2,076,000	2,049,000	2,076,000	2,076,000
22020207	ALTERNATIVE POWER GENERATION	75,000,000	4,409,000	175,000,000	175,000,000
220203	MATERIALS & SUPPLIES - GENERAL	83,464,900	64,396,765	117,464,900	117,464,900
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	12,456,000	12,310,300	17,456,000	17,456,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,660,800	324,000	1,660,800	1,660,800
22020304	DRUGS AND MEDICAL SUPPLIES	1,557,000	1,200,000	5,557,000	5,557,000
22020308	PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT	622,800	0	622,800	622,800
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	7,785,000	3,885,000	12,785,000	12,785,000
22020312	LIBRARY EXPENSES	2,595,000	1,540,000	2,595,000	2,595,000
22020323	OFFICE AND GENERAL EXPENSES	51,830,000	42,137,465	71,830,000	71,830,000
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	4,646,900	3,000,000	4,646,900	4,646,900
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	311,400	0	311,400	311,400
220204	MAINTENANCE SERVICES - GENERAL	98,658,500	78,584,500	100,158,500	100,158,500
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	15,190,000	15,184,900	25,190,000	25,190,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	7,000,000	6,942,500	7,000,000	7,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	38,500,000	36,029,900	30,000,000	30,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	25,000,000	8,954,700	25,000,000	25,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	12,190,000	11,472,500	12,190,000	12,190,000
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT	778,500	0	778,500	778,500
220205	TRAINING - GENERAL	52,089,000	21,271,000	127,089,000	127,089,000
22020501	LOCAL TRAINING	15,519,000	10,411,000	25,519,000	25,519,000
22020502	INTERNATIONAL TRAINING	15,000,000	0	80,000,000	80,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020511	WORKSHOPS, SEMINARS & CONFERENCES	21,570,000	10,860,000	21,570,000	21,570,000
220206	OTHER SERVICES - GENERAL	170,532,000	85,059,660	190,532,000	190,532,000
22020601	SECURITY SERVICES EXPENSES	17,975,000	17,552,000	17,975,000	17,975,000
22020602	OFFICE RENT	0	0	20,000,000	20,000,000
22020604	SECURITY OPERATIONS	150,000,000	67,047,660	150,000,000	150,000,000
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	2,557,000	460,000	2,557,000	2,557,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,193,700	0	2,193,700	2,193,700
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,193,700	0	2,193,700	2,193,700
220208	FUEL & LUBRICANTS - GENERAL	60,400,000	44,916,800	170,400,000	170,400,000
22020801	MOTOR VEHICLE FUEL COST	5,000,000	4,993,100	30,000,000	30,000,000
22020803	PLANTS/ GENERATOR FUEL COST	15,000,000	9,335,000	50,000,000	50,000,000
22020806	DIESEL EXPENSES	30,000,000	29,738,700	60,000,000	60,000,000
22020808	LUBRICANTS EXPENSES	10,400,000	850,000	30,400,000	30,400,000
220209	FINANCIAL CHARGES - GENERAL	1,038,000	0	1,038,000	1,038,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,038,000	0	1,038,000	1,038,000
220210	MISCELLANEOUS EXPENSES GENERAL	54,191,000	26,015,150	264,191,000	264,191,000
22021001	REFRESHMENT & MEALS	10,899,000	10,702,800	10,899,000	10,899,000
22021002	PUBLICITY & ADVERTISEMENTS	5,785,000	2,315,000	5,785,000	5,785,000
22021010	ALL SPORT COMPETITION EXPENSES	5,000,000	0	5,000,000	5,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	20,760,000	9,086,350	200,760,000	200,760,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,038,000	706,000	1,038,000	1,038,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	5,000,000	2,170,000	35,000,000	35,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,709,000	1,035,000	5,709,000	5,709,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	2,038,000	1,380,000	5,038,000	5,038,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	2,038,000	1,380,000	5,038,000	5,038,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	2,038,000	1,380,000	5,038,000	5,038,000
23	CAPITAL EXPENDITURE	2,161,140,000	5,969,000	4,695,625,433	4,695,625,433



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



2301	FIXED ASSETS PURCHASED	1,101,140,000	5,969,000	2,145,625,433	2,145,625,433
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,101,140,000	5,969,000	2,145,625,433	2,145,625,433
23010108	PURCHASE OF BUSES	150,000,000	5,969,000	650,000,000	650,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	350,000,000	0	15,000,000	15,000,000
23010117	PURCHASE OF SHREDDING MACHINES	15,000,000	0	600,000,000	600,000,000
23010119	PURCHASE OF POWER GENERATING SET/PLANT	250,000,000	0	250,000,000	250,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	86,140,000	0	80,625,433	80,625,433
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	100,000,000	0	200,000,000	200,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	150,000,000	0	350,000,000	350,000,000
2302	CONSTRUCTION / PROVISION	1,060,000,000	0	2,550,000,000	2,550,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,060,000,000	0	2,550,000,000	2,550,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	560,000,000	0	1,600,000,000	1,600,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	200,000,000	0	250,000,000	250,000,000
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	300,000,000	0	700,000,000	700,000,000
031805200100	CUSTOMARY COURT OF APPEAL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
703	PUBLIC ORDER AND SAFETY	3,848,908,992	1,033,405,719	8,143,176,720	8,143,176,720
7033	LAW COURTS	3,848,908,992	1,033,405,719	8,143,176,720	8,143,176,720
70331	LAW COURTS	3,848,908,992	1,033,405,719	8,143,176,720	8,143,176,720
710	SOCIAL PROTECTION	45,144,000	0	72,668,000	72,668,000
7103	SURVIVORS	45,144,000	0	72,668,000	72,668,000
71031	SURVIVORS	45,144,000	0	72,668,000	72,668,000

031805200100	CUSTOMARY COURT OF APPEAL							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	2,161,140,000	5,969,000	4,695,625,433	4,695,625,433



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



0310012300300 0 - Poverty Alleviation - General	PROCUREMENT OF SOPHISTICATED FIRE FIGHTING EQUIPMENT IN THE CUSTOMARY COURTS ACROSS THE 21 LGAs	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	86,140,000	0	80,625,433	80,625,433
0610012300570 0 - Housing and Urban Development - General	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	110,000,000	0	250,000,000	250,000,000
0610012300580 0 - Housing and Urban Development - General	CONSTRUCTION OF CUSTOMARY COURT LOWER AND UPPER BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	0	700,000,000	700,000,000
1010012300310 0 - Water Resources and Rural Deve - General	PROVISION OF OVERHEAD TANK AND BOREHOLES IN UPPER AND LOWER CUSTOMARY COURT	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	0	250,000,000	250,000,000
1110012300420 0 - Information Communication and Technology - General	ESTABLISHMENT OF ICT INFRASTRUCTURES/ CENTRE	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70331 - LAW COURTS	12231200 - LOKOJA	300,000,000	0	700,000,000	700,000,000
1110012300430 0 - Information Communication and Technology - General	PURCHASE OF SHREDDING MACHINE 10 NO.	23010117 - PURCHASE OF SHREDDING MACHINES	70331 - LAW COURTS	12231200 - LOKOJA	15,000,000	0	600,000,000	600,000,000
1310012301170 0 - Reform of Government and Governance - General	PURCHASE OF 5NOS VEHICLES FOR JUDGES, MEMBERS AND ONE STAFF BUS	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	12231200 - LOKOJA	150,000,000	5,969,000	650,000,000	650,000,000
1310012301180 0 - Reform of Government and Governance - General	PURCHASE OF POWER GENERATING SET	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70331 - LAW COURTS	12231200 - LOKOJA	250,000,000	0	250,000,000	250,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



1310012301190 0 - Reform of Government and Governance - General	CONSTRUCTION AND FURNISHING OF PROTOTYPE COURT HOUSES OUTSIDE LOKOJA	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12242200 - STATE WIDE	100,000,000	0	200,000,000	200,000,000
1310012301200 0 - Reform of Government and Governance - General	CONSTRUCTION OF LIBRARY/ ARCHIVE OFFICE BLOCK AND PURCHASE OF LAW BOOKS	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	0	200,000,000	200,000,000
1310012301210 0 - Reform of Government and Governance - General	CONSTRUCTION AND FURNISHING OF PROTOTYPE ADMIN. OFFICE BLOCK	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	150,000,000	0	450,000,000	450,000,000
1310012301220 0 - Reform of Government and Governance - General	PROCUREMENT OF SECURITY GADGETS AT CUSTOMARY COURT OF APPEAL HEADQUATER	23010128 - PURCHASE OF SECURITY EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	150,000,000	0	350,000,000	350,000,000
1310012301230 0 - Reform of Government and Governance - General	PROCUREMENT OF OFFICE EQUIPMENT IN THE SHARIA COURT OF APPEAL E.G AIR CONDITIONER,	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	12231200 - LOKOJA	350,000,000	0	15,000,000	15,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



031805300100	SHARIA COURT OF APPEAL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	6,560	2,000,000	2,300,000	2,300,000
12	INDEPENDENT REVENUE	6,560	2,000,000	2,300,000	2,300,000
1202	NON-TAX REVENUE	6,560	2,000,000	2,300,000	2,300,000
120204	FEES - GENERAL	6,560	2,000,000	2,300,000	2,300,000
12020438	APPEAL FEE	6,500	400,000	500,000	500,000
12020474	AFFIDAVIT FEES/ OATH FEE	60	1,600,000	1,800,000	1,800,000
031805300100	SHARIA COURT OF APPEAL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	2,483,956,298	1,033,541,179.32	5,380,596,216	5,380,596,216
21	PERSONNEL COST	925,691,298	671,780,086.94	1,143,963,216	1,143,963,216
2101	SALARY	814,238,937	590,526,086.94	982,510,855	982,510,855
210101	SALARIES AND WAGES	814,238,937	590,526,086.94	982,510,855	982,510,855
21010101	SALARY	814,238,937	590,526,086.94	982,510,855	982,510,855
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	111,452,361	81,254,000	161,452,361	161,452,361
210201	ALLOWANCES	101,452,361	81,160,000	151,452,361	151,452,361
21020122	RECESS ALLOWANCE/ VACATION & RESEARCH ALLOWANCE FOR JUDGES	25,000,000	25,000,000	75,000,000	75,000,000
21020128	HOUSING ALLOWANCE FOR JUDGES	72,952,361	56,160,000	72,952,361	72,952,361
21020130	FURNITURE ALLOWANCE FOR CHIEF REGISTRAR/ JSC SECRETARY	3,500,000	0	3,500,000	3,500,000
210202	SOCIAL CONTRIBUTIONS	10,000,000	94,000	10,000,000	10,000,000
21020203	GROUP LIFE INSURANCE	10,000,000	94,000	10,000,000	10,000,000
22	OTHER RECURRENT COSTS	588,275,000	318,713,492.38	796,000,000	796,000,000
2202	OVERHEAD COST	587,275,000	317,713,492.38	791,000,000	791,000,000
220201	TRAVEL & TRANSPORT - GENERAL	175,000,000	68,800,000	264,000,000	264,000,000
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	40,000,000	3,800,000	40,000,000	40,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	40,000,000	40,000,000	120,000,000	120,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	70,000,000	0	64,000,000	64,000,000
22020108	TRAVEL OPERATION AND LOGISTICS	25,000,000	25,000,000	40,000,000	40,000,000
220202	UTILITIES - GENERAL	4,550,000	1,700,420	7,500,000	7,500,000
22020201	INTERNET ACCESS CHARGES	800,000	192,500	1,500,000	1,500,000
22020203	WATER RATE	250,000	140,000	1,000,000	1,000,000
22020204	ELECTRICITY BILL /CHARGES	3,500,000	1,367,920	5,000,000	5,000,000
220203	MATERIALS & SUPPLIES - GENERAL	50,100,000	42,468,361.25	91,000,000	91,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,500,000	1,368,800	5,000,000	5,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	600,000	0	1,000,000	1,000,000
22020323	OFFICE AND GENERAL EXPENSES	46,000,000	41,099,561.25	85,000,000	85,000,000
220204	MAINTENANCE SERVICES - GENERAL	82,000,000	38,277,177.50	108,500,000	108,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	15,000,000	7,601,957.50	20,000,000	20,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	10,000,000	9,301,000	15,000,000	15,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	51,000,000	17,808,900	60,000,000	60,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	4,000,000	1,565,320	10,000,000	10,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	2,000,000	2,000,000	3,500,000	3,500,000
220205	TRAINING - GENERAL	90,000,000	5,339,533.63	105,000,000	105,000,000
22020501	LOCAL TRAINING	30,000,000	504,000	30,000,000	30,000,000
22020502	INTERNATIONAL TRAINING	15,000,000	0	20,000,000	20,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	45,000,000	4,835,533.63	55,000,000	55,000,000
220206	OTHER SERVICES - GENERAL	141,050,000	139,420,000	151,500,000	151,500,000
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	350,000	150,000	500,000	500,000
22020604	SECURITY OPERATIONS	140,000,000	139,220,000	150,000,000	150,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	700,000	50,000	1,000,000	1,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,500,000	570,000	2,500,000	2,500,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	1,500,000	570,000	2,500,000	2,500,000
220208	FUEL & LUBRICANTS - GENERAL	27,000,000	9,634,000	30,500,000	30,500,000
22020801	MOTOR VEHICLE FUEL COST	5,000,000	697,000	7,500,000	7,500,000
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	591,000	3,000,000	3,000,000



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22020806	DIESEL EXPENSES	20,000,000	8,346,000	20,000,000	20,000,000
220209	FINANCIAL CHARGES - GENERAL	3,000,000	3,000,000	5,000,000	5,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	3,000,000	3,000,000	5,000,000	5,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	13,075,000	8,504,000	25,500,000	25,500,000
22021001	REFRESHMENT & MEALS	5,000,000	4,593,200	7,500,000	7,500,000
22021002	PUBLICITY & ADVERTISEMENTS	75,000	75,000	1,000,000	1,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	2,500,000	2,500,000	10,000,000	10,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	3,000,000	790,000	3,000,000	3,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,500,000	545,800	2,000,000	2,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,000,000	0	2,000,000	2,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	5,000,000	5,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	1,000,000	5,000,000	5,000,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,000,000	1,000,000	5,000,000	5,000,000
23	CAPITAL EXPENDITURE	969,990,000	43,047,600	3,440,633,000	3,440,633,000
2301	FIXED ASSETS PURCHASED	325,000,000	3,480,000	485,000,000	485,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	325,000,000	3,480,000	485,000,000	485,000,000
23010105	PURCHASE OF MOTOR VEHICLES	80,000,000	0	120,000,000	120,000,000
23010108	PURCHASE OF BUSES	200,000,000	0	300,000,000	300,000,000
23010113	PURCHASE OF COMPUTERS	5,000,000	1,400,000	10,000,000	10,000,000
23010119	PURCHASE OF POWER GENERATING SET/PLANT	15,000,000	0	30,000,000	30,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	20,000,000	2,080,000	20,000,000	20,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	5,000,000	0	5,000,000	5,000,000
2302	CONSTRUCTION / PROVISION	414,990,000	4,950,600	2,705,633,000	2,705,633,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	414,990,000	4,950,600	2,705,633,000	2,705,633,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	394,990,000	0	2,680,633,000	2,680,633,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	20,000,000	4,950,600	25,000,000	25,000,000
2303	REHABILITATION / REPAIRS	230,000,000	34,617,000	250,000,000	250,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	230,000,000	34,617,000	250,000,000	250,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	230,000,000	34,617,000	250,000,000	250,000,000



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031805300100	SHARIA COURT OF APPEAL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
703	PUBLIC ORDER AND SAFETY	2,473,956,298	1,033,447,179	5,370,596,216	5,370,596,216
7033	LAW COURTS	2,473,956,298	1,033,447,179	5,370,596,216	5,370,596,216
70331	LAW COURTS	2,473,956,298	1,033,447,179	5,370,596,216	5,370,596,216
710	SOCIAL PROTECTION	10,000,000	94,000	10,000,000	10,000,000
7103	SURVIVORS	10,000,000	94,000	10,000,000	10,000,000
71031	SURVIVORS	10,000,000	94,000	10,000,000	10,000,000

031805300100	SHARIA COURT OF APPEAL							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	969,990,000	43,047,600	3,440,633,000	3,440,633,000
0610012300590 0 - Housing and Urban Development - General	CONSTRUCTION OF UPPER SHERIA COURT BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	0	100,000,000	100,000,000
0610012300600 0 - Housing and Urban Development - General	CONSTRUCTION OF LOWER SHERIA COURT BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	0	100,000,000	100,000,000
1010012300320 0 - Water Resources and Rural Deve - General	PROVISION OF BOREHOLE WITH OVERHEAD TANK AT THE SHARIA COURT HEADQUARTERS	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70331 - LAW COURTS	12231200 - LOKOJA	20,000,000	4,950,600	25,000,000	25,000,000
1110012300440 0 - Information Communication and Technology - General	PROVISION OF COMPUTER SET & ACCESSORIES TO ALL SHARIA COURT CHAMBERS & DIRECTORATES	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	1,400,000	10,000,000	10,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



1310012301240 0 - Reform of Government and Governance - General	SHARIA COURT OF APPEAL HEADQUARTER BUILDING PROJECT	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	154,990,000	0	2,400,633,000	2,400,633,000
1310012301260 0 - Reform of Government and Governance - General	PROCUREMENT OF VEHICLE FOR CHIEF REGISTRAR, & DIRECTORS IN SHARIA COURT OF APPEAL	23010105 - PURCHASE OF MOTOR VEHICLES	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	0	120,000,000	120,000,000
1310012301270 0 - Reform of Government and Governance - General	PROCUREMENT OF VEHICLE FOR GRAND KHADIS AND OTHER KHADIS INCLUDING STAFF BUS	23010108 - PURCHASE OF BUSES	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	0	300,000,000	300,000,000
1310012301280 0 - Reform of Government and Governance - General	PROCUREMENT OF GENERATING SETS FOR SHARIA COURT IN HEADQUARTER	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70331 - LAW COURTS	12231200 - LOKOJA	15,000,000	0	30,000,000	30,000,000
1310012301290 0 - Reform of Government and Governance - General	PROCUREMENT OF FIRE PREVENTIVE AND SAFETY APPLIANCES.	23010128 - PURCHASE OF SECURITY EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	0	5,000,000	5,000,000
1310012301300 0 - Reform of Government and Governance - General	PROCUREMENT OF LAW BOOKS AND LIBRARY FACILITY (SHARIA)	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	20,000,000	2,080,000	20,000,000	20,000,000
1310012301310 0 - Reform of Government and Governance - General	CONSTRUCTION OF OFFICE BLOCK TO SERVE AS ARCHIVES	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	80,000,000	0	80,000,000	80,000,000
1310012301320 0 - Reform of Government and Governance - General	REHABILITATION/ UPGRADING OF SHARIA COURT OF APPEAL BUILDINGS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	230,000,000	34,617,000	250,000,000	250,000,000
032600100100	MINISTRY OF JUSTICE							



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	<u>Revenue</u>	<u>5,500,000</u>	<u>10,310,500</u>	<u>18,500,000</u>	<u>18,500,000</u>
12	INDEPENDENT REVENUE	5,500,000	10,310,500	18,500,000	18,500,000
1202	NON-TAX REVENUE	5,500,000	10,310,500	18,500,000	18,500,000
120204	FEES - GENERAL	4,950,000	10,000,000	18,000,000	18,000,000
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	4,950,000	10,000,000	18,000,000	18,000,000
120206	SALES - GENERAL	550,000	310,500	500,000	500,000
12020662	SALES OF STATUTES (KOGI STATE LAWS)	550,000	310,500	500,000	500,000
032600100100	MINISTRY OF JUSTICE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	<u>EXPENDITURES</u>	<u>2,789,572,290</u>	<u>1,475,820,918.71</u>	<u>4,982,728,077</u>	<u>4,982,728,077</u>
21	PERSONNEL COST	699,449,290	502,158,697.46	799,148,077	799,148,077
2101	SALARY	699,449,290	502,158,697.46	799,148,077	799,148,077
210101	SALARIES AND WAGES	699,449,290	502,158,697.46	799,148,077	799,148,077
21010101	SALARY	699,449,290	502,158,697.46	799,148,077	799,148,077
22	OTHER RECURRENT COSTS	1,602,880,000	943,662,221.25	3,383,580,000	3,383,580,000
2202	OVERHEAD COST	1,542,680,000	943,662,221.25	3,323,380,000	3,323,380,000
220201	TRAVEL & TRANSPORT - GENERAL	43,000,000	34,745,000	127,000,000	127,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	6,000,000	745,000	20,000,000	20,000,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	30,000,000	30,000,000	100,000,000	100,000,000
22020108	TRAVEL OPERATION AND LOGISTICS	7,000,000	4,000,000	7,000,000	7,000,000
220202	UTILITIES - GENERAL	3,000,000	2,736,500	3,000,000	3,000,000
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	3,000,000	2,736,500	3,000,000	3,000,000
220203	MATERIALS & SUPPLIES - GENERAL	49,180,000	40,408,000	63,980,000	63,980,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	15,000,000	15,000,000	15,000,000	15,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,000,000	47,000	1,000,000	1,000,000
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	3,000,000	161,000	3,000,000	3,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020323	OFFICE AND GENERAL EXPENSES	30,180,000	25,200,000	44,980,000	44,980,000
220204	MAINTENANCE SERVICES - GENERAL	55,400,000	46,612,200	103,000,000	103,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,000,000	2,995,000	3,000,000	3,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	52,400,000	43,617,200	100,000,000	100,000,000
220205	TRAINING - GENERAL	101,000,000	54,651,500	105,000,000	105,000,000
22020501	LOCAL TRAINING	1,000,000	100,000	5,000,000	5,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	100,000,000	54,551,500	100,000,000	100,000,000
220206	OTHER SERVICES - GENERAL	160,000,000	6,567,100	191,500,000	191,500,000
22020624	CITIZENS RIGHT COMMISSION EXPENSES	2,000,000	0	2,000,000	2,000,000
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENVENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	15,000,000	1,050,000	11,500,000	11,500,000
22020657	COMMITTEES WORK EXPENSES/ ALLOWANCES	40,000,000	0	110,000,000	110,000,000
22020665	CHILD RIGHTS IMPLEMENTATION IN KOGI STATE	18,000,000	0	18,000,000	18,000,000
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	85,000,000	5,517,100	50,000,000	50,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,061,000,000	744,907,025	2,580,000,000	2,580,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	30,000,000	0	30,000,000	30,000,000
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	531,000,000	472,796,000	1,050,000,000	1,050,000,000
22020704	STATE CASES /JUDGEMENT DEBTS SETTLEMENT/ ASSIZES EXPENSES /ASSESOR'S FEES	500,000,000	272,111,025	1,500,000,000	1,500,000,000
220208	FUEL & LUBRICANTS - GENERAL	5,000,000	1,926,000	5,000,000	5,000,000
22020801	MOTOR VEHICLE FUEL COST	3,000,000	1,265,000	3,000,000	3,000,000
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	661,000	2,000,000	2,000,000
220209	FINANCIAL CHARGES - GENERAL	500,000	323,896.25	500,000	500,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	323,896.25	500,000	500,000
220210	MISCELLANEOUS EXPENSES GENERAL	64,600,000	10,785,000	144,400,000	144,400,000
22021001	REFRESHMENT & MEALS	12,000,000	5,658,000	100,000,000	100,000,000
22021002	PUBLICITY & ADVERTISEMENTS	4,000,000	1,639,000	4,000,000	4,000,000
22021003	CELEBRATION/ REMEMBRANCE DAY	2,000,000	0	2,000,000	2,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	100,000	1,000,000	1,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	700,000	550,000	2,000,000	2,000,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	40,200,000	0	20,200,000	20,200,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	1,200,000	300,000	1,200,000	1,200,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	3,500,000	2,538,000	14,000,000	14,000,000
2203	LOANS AND ADVANCES	200,000	0	200,000	200,000
220301	STAFF LOANS & ADVANCES	200,000	0	200,000	200,000
22030101	MOTOR VEHICLE/ BICYCLE ADVANCE	200,000	0	200,000	200,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	7,000,000	0	7,000,000	7,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	7,000,000	0	7,000,000	7,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	7,000,000	0	7,000,000	7,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	53,000,000	0	53,000,000	53,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	53,000,000	0	53,000,000	53,000,000
22080103	FINANCIAL ASSISTANCE TO KOGI STATE LAW STUDENTS IN THE NIGERIAN LAW SCHOOLS	50,000,000	0	50,000,000	50,000,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	3,000,000	0	3,000,000	3,000,000
23	CAPITAL EXPENDITURE	487,243,000	30,000,000	800,000,000	800,000,000
2302	CONSTRUCTION / PROVISION	400,000,000	30,000,000	700,000,000	700,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	400,000,000	30,000,000	700,000,000	700,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	400,000,000	30,000,000	700,000,000	700,000,000
2305	OTHER CAPITAL PROJECTS	87,243,000	0	100,000,000	100,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	87,243,000	0	100,000,000	100,000,000
23050101	RESEARCH AND DEVELOPMENT	87,243,000	0	100,000,000	100,000,000
032600100100	MINISTRY OF JUSTICE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
703	PUBLIC ORDER AND SAFETY	2,789,572,290	1,475,820,919	4,982,728,077	4,982,728,077



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



7033	LAW COURTS				2,789,572,290	1,475,820,919	4,982,728,077	4,982,728,077
70331	LAW COURTS				2,789,572,290	1,475,820,919	4,982,728,077	4,982,728,077
032600100100	MINISTRY OF JUSTICE							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	487,243,000	30,000,000	800,000,000	800,000,000
0710012300010 0 - Gender - General	ESTABLISHMENT OF SPECIAL COURTS(JUVENILE, MENTAL DERAILED PEOPLE ETC.)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000
0710012300020 0 - Gender - General	CONSTRUCTION OF SEXUAL ASSAULT REFERRAL CENTRE (SARC'S)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000
1310012301330 0 - Reform of Government and Governance - General	REVISION AND PRINTING OF REVISED LAWS OF KOGI STATE	23050101 - RESEARCH AND DEVELOPMENT	70331 - LAW COURTS	12231200 - LOKOJA	87,243,000	0	100,000,000	100,000,000
1310012301350 0 - Reform of Government and Governance - General	CONSTRUCTION OF OFFICE COMPLEX FOR MINISTRY OF JUSTICE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	200,000,000	30,000,000	500,000,000	500,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	470,467,455	14,940,386.32	519,529,561	519,529,561
21	PERSONNEL COST	50,480,922	0	60,719,561	60,719,561
2101	SALARY	50,480,922	0	60,719,561	60,719,561
210101	SALARIES AND WAGES	50,480,922	0	60,719,561	60,719,561
21010101	SALARY	50,480,922	0	60,719,561	60,719,561
22	OTHER RECURRENT COSTS	289,986,533	14,940,386.32	321,750,000	321,750,000
2202	OVERHEAD COST	268,786,533	14,808,386.32	300,550,000	300,550,000
220201	TRAVEL & TRANSPORT - GENERAL	70,000,000	6,995,375	70,300,000	70,300,000
22020102	TRAVEL AND TRANSPORT - OTHERS	17,000,000	6,995,375	17,000,000	17,000,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	47,000,000	0	47,300,000	47,300,000
22020108	TRAVEL OPERATION AND LOGISTICS	6,000,000	0	6,000,000	6,000,000
220202	UTILITIES - GENERAL	3,100,000	88,000	3,100,000	3,100,000
22020201	INTERNET ACCESS CHARGES	2,000,000	0	2,000,000	2,000,000
22020205	TELEPHONE CHARGES	100,000	38,000	100,000	100,000
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	1,000,000	50,000	1,000,000	1,000,000
220203	MATERIALS & SUPPLIES - GENERAL	26,686,533	2,845,700	29,000,000	29,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	252,900	5,000,000	5,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	3,000,000	36,000	3,000,000	3,000,000
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	10,000,000	0	10,000,000	10,000,000
22020323	OFFICE AND GENERAL EXPENSES	8,686,533	2,556,800	11,000,000	11,000,000
220204	MAINTENANCE SERVICES - GENERAL	11,000,000	963,500	11,000,000	11,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	881,500	5,000,000	5,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	82,000	1,000,000	1,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	5,000,000	0	5,000,000	5,000,000
220205	TRAINING - GENERAL	17,000,000	0	42,000,000	42,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020501	LOCAL TRAINING	7,000,000	0	22,000,000	22,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	0	20,000,000	20,000,000
220206	OTHER SERVICES - GENERAL	5,000,000	0	5,000,000	5,000,000
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	5,000,000	0	5,000,000	5,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	40,000,000	0	40,000,000	40,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	10,000,000	0	10,000,000	10,000,000
22020704	STATE CASES /JUDGEMENT DEBTS SETTLEMENT/ ASSIZES EXPENSES /ASSESSOR'S FEES	30,000,000	0	30,000,000	30,000,000
220208	FUEL & LUBRICANTS - GENERAL	11,000,000	499,500	11,000,000	11,000,000
22020801	MOTOR VEHICLE FUEL COST	3,000,000	499,500	0	0
22020803	PLANTS/ GENERATOR FUEL COST	1,000,000	0	0	0
22020807	FUEL EXPENSES	5,000,000	0	9,000,000	9,000,000
22020808	LUBRICANTS EXPENSES	2,000,000	0	2,000,000	2,000,000
220209	FINANCIAL CHARGES - GENERAL	1,000,000	34,786.32	1,000,000	1,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	34,786.32	1,000,000	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	84,000,000	3,381,525	88,150,000	88,150,000
22021001	REFRESHMENT & MEALS	16,000,000	420,875	16,000,000	16,000,000
22021002	PUBLICITY & ADVERTISEMENTS	2,300,000	176,000	2,300,000	2,300,000
22021003	CELEBRATION/ REMEMBRANCE DAY	10,000,000	0	10,000,000	10,000,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	10,000,000	2,193,200	20,000,000	20,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	0	1,000,000	1,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	75,000	500,000	500,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	37,200,000	215,500	37,200,000	37,200,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	500,000	0	500,000	500,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	6,500,000	300,950	650,000	650,000
2203	LOANS AND ADVANCES	200,000	0	200,000	200,000
220301	STAFF LOANS & ADVANCES	200,000	0	200,000	200,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22030101	MOTOR VEHICLE/ BICYCLE ADVANCE	200,000	0	200,000	200,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	20,000,000	0	20,000,000	20,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	20,000,000	0	20,000,000	20,000,000
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	10,000,000	0	10,000,000	10,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	10,000,000	0	10,000,000	10,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	132,000	1,000,000	1,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	132,000	1,000,000	1,000,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,000,000	132,000	1,000,000	1,000,000
23	CAPITAL EXPENDITURE	130,000,000	0	137,060,000	137,060,000
2301	FIXED ASSETS PURCHASED	20,000,000	0	20,000,000	20,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000	0	20,000,000	20,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000	0	5,000,000	5,000,000
23010113	PURCHASE OF COMPUTERS	5,000,000	0	5,000,000	5,000,000
23010140	PURCHASE OF OFFICE EQUIPMENT	10,000,000	0	10,000,000	10,000,000
2302	CONSTRUCTION / PROVISION	100,000,000	0	100,000,000	100,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,000,000	0	100,000,000	100,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000	0	100,000,000	100,000,000
2303	REHABILITATION / REPAIRS	10,000,000	0	17,060,000	17,060,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	10,000,000	0	17,060,000	17,060,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,000,000	0	17,060,000	17,060,000
032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
703	PUBLIC ORDER AND SAFETY	470,467,455	14,940,386	519,529,561	519,529,561
7033	LAW COURTS	470,467,455	14,940,386	519,529,561	519,529,561
70331	LAW COURTS	470,467,455	14,940,386	519,529,561	519,529,561



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032600700100	KOGI STATE OFFICE OF THE PUBLIC DEFENDER AND CITIZENS' RIGHTS COMMISSION							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	130,000,000	0	137,060,000	137,060,000
0610012300620 0 - Housing and Urban Development - General	CONSTRUCTION OF OFFICE ACCOMODATION FOR PUBLIC DEFENDER AND CITIZEN'S RIGHT COMMISSION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000
0610012500010 0 - Housing and Urban Development - General	PROCUREMENT OF OFFICE FURNITURE (15 CHAIRS, 6TABLES, 5 FILING CABINETS, OTHER FIXTURES THAT CREATE A COMFORTABLE WORKING ENVIRONMENT) AND 5 FITTINGS INCLUDING AIR CONDITION	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	0	5,000,000	5,000,000
0610012500020 0 - Housing and Urban Development - General	PURCHASE OF 10 COMPUTERS SETS, 5 LAPTOPS AND ACCESSORIES	23010113 - PURCHASE OF COMPUTERS	70331 - LAW COURTS	12231200 - LOKOJA	5,000,000	0	5,000,000	5,000,000
0610012500030 0 - Housing and Urban Development - General	PROCUREMENT OF OFFICE EQUIPMENT (3 PRINTERS, 2 SCANNERS, 2 PHOTOCOPIES)	23010140 - PURCHASE OF OFFICE EQUIPMENT	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	0	10,000,000	10,000,000
0610012500040 0 - Housing and Urban Development - General	RENOVATION OF OFFICE OF THE PUBLIC DEFENDER AND CITIZEN'S RIGHTS COMMISSION	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70331 - LAW COURTS	12231200 - LOKOJA	10,000,000	0	17,060,000	17,060,000



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046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	0	0	6,000,000	6,000,000
12	INDEPENDENT REVENUE	0	0	6,000,000	6,000,000
1202	NON-TAX REVENUE	0	0	6,000,000	6,000,000
120204	FEES - GENERAL	0	0	6,000,000	6,000,000
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	0	0	2,000,000	2,000,000
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	0	0	4,000,000	4,000,000
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	950,000,000	52,672,395.54	10,776,980,000	10,776,980,000
21	PERSONNEL COST	0	0	250,000,000	250,000,000
2101	SALARY	0	0	250,000,000	250,000,000
210101	SALARIES AND WAGES	0	0	250,000,000	250,000,000
21010101	SALARY	0	0	250,000,000	250,000,000
22	OTHER RECURRENT COSTS	230,000,000	52,672,395.54	2,766,980,000	2,766,980,000
2202	OVERHEAD COST	230,000,000	52,672,395.54	2,766,980,000	2,766,980,000
220201	TRAVEL & TRANSPORT - GENERAL	36,000,000	17,505,000	300,000,000	300,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	36,000,000	17,505,000	300,000,000	300,000,000
220202	UTILITIES - GENERAL	4,000,000	0	30,000,000	30,000,000
22020204	ELECTRICITY BILL /CHARGES	1,500,000	0	16,500,000	16,500,000
22020205	TELEPHONE CHARGES	2,500,000	0	13,500,000	13,500,000
220203	MATERIALS & SUPPLIES - GENERAL	29,000,000	5,548,971	1,157,000,000	1,157,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	561,350	25,000,000	25,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	4,000,000	0	12,000,000	12,000,000
22020323	OFFICE AND GENERAL EXPENSES	15,000,000	4,987,621	120,000,000	120,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020327	EMERGENCY RELIEF DISASTER /PURCHASE OF RELIEVE MATERIALS LOADING AND OFF LOADING	5,000,000	0	1,000,000,000	1,000,000,000
220204	MAINTENANCE SERVICES - GENERAL	19,000,000	275,000	51,000,000	51,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	12,000,000	275,000	40,000,000	40,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	7,000,000	0	11,000,000	11,000,000
220205	TRAINING - GENERAL	60,000,000	660,000	250,000,000	250,000,000
22020501	LOCAL TRAINING	15,000,000	0	85,000,000	85,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	45,000,000	660,000	165,000,000	165,000,000
220206	OTHER SERVICES - GENERAL	0	0	240,000,000	240,000,000
22020601	SECURITY SERVICES EXPENSES	0	0	240,000,000	240,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	14,000,000	0	120,000,000	120,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	14,000,000	0	120,000,000	120,000,000
220209	FINANCIAL CHARGES - GENERAL	500,000	14,324.54	6,000,000	6,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	14,324.54	6,000,000	6,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	67,500,000	28,669,100	612,980,000	612,980,000
22021001	REFRESHMENT & MEALS	35,000,000	27,585,000	190,000,000	190,000,000
22021002	PUBLICITY & ADVERTISEMENTS	19,000,000	660,000	57,000,000	57,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,500,000	319,050	4,500,000	4,500,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	0	0	20,000,000	20,000,000
22021069	BOARD MEETING EXPENSES	8,000,000	105,050	241,480,000	241,480,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	4,000,000	0	100,000,000	100,000,000
23	CAPITAL EXPENDITURE	720,000,000	0	7,760,000,000	7,760,000,000
2301	FIXED ASSETS PURCHASED	720,000,000	0	2,060,000,000	2,060,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	720,000,000	0	2,060,000,000	2,060,000,000
23010105	PURCHASE OF MOTOR VEHICLES	450,000,000	0	1,000,000,000	1,000,000,000
23010109	PURCHASE OF BOATS	0	0	200,000,000	200,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	270,000,000	0	500,000,000	500,000,000
23010113	PURCHASE OF COMPUTERS	0	0	100,000,000	100,000,000
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	0	0	260,000,000	260,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



2302	CONSTRUCTION / PROVISION	0	0	4,700,000,000	4,700,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	4,700,000,000	4,700,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	1,200,000,000	1,200,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0	0	1,000,000,000	1,000,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0	0	1,000,000,000	1,000,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	0	0	1,500,000,000	1,500,000,000
2303	REHABILITATION / REPAIRS	0	0	1,000,000,000	1,000,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	1,000,000,000	1,000,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	0	0	500,000,000	500,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0	0	500,000,000	500,000,000
046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
704	ECONOMIC AFFAIRS	950,000,000	52,672,396	10,776,980,000	10,776,980,000
7043	FUEL AND ENERGY	950,000,000	52,672,396	10,776,980,000	10,776,980,000
70432	PETROLUEM AND NATURAL GAS	950,000,000	52,672,396	10,776,980,000	10,776,980,000

046300100100	KOGI STATE OIL PRODUCING AREA DEVELOPMENT COMMISSION							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	720,000,000	0	7,760,000,000	7,760,000,000
0510012400010 0 - Education Not Elsewhere Classified	PROCUREMENT OF OFFICE FURNITURE AND EQUIPMENT (TABLES, CHAIRS & CABINETS etc)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	270,000,000	0	0	0



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



1310012300780 0 - Reform of Government and Governance - General	PURCHASE OF 6NOS MOTOR VEHICLES (TOYOTA HILUX)	23010105 - PURCHASE OF MOTOR VEHICLES	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	450,000,000	0	0	0
2110012600010 0 - Oil and Gas Infrastructure - General	PURCHASE OF 6 NOS OF MOTOR VEHICLES TOYOTA HILUX, 2 EIGHTEEN SITTER BUSES, 3 SPEED BOATS, 7 MOTOR CYCLES AND 3 PRIDO TOYOTA JEEP	23010105 - PURCHASE OF MOTOR VEHICLES	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	1,000,000,000	1,000,000,000
2110012600020 0 - Oil and Gas Infrastructure - General	PROCUREMENT OF 18 HP LAPTOPS AND 4 HP DESKTOP COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	100,000,000	100,000,000
2110012600030 0 - Oil and Gas Infrastructure - General	CONSTRUCTION/ EQUIPPING OF CLINICS AT 3 COMMUNITIES (ANOCHA, IHILE & ODEKE)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	1,000,000,000	1,000,000,000
2110012600040 0 - Oil and Gas Infrastructure - General	CONSTRUCTION /EQUIPPING OF 2 BLOCK OF CLASSROOMS EACH AT OBALE, ODOLU , AKWURO AND OTHERS COMMUNITIES	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	1,000,000,000	1,000,000,000
2110012600050 0 - Oil and Gas Infrastructure - General	CONSTRUCTION OF 70 KM ROADS AND DRAINAGE FROM ODOGWU - OMABO	23020114 - CONSTRUCTION / PROVISION OF ROADS	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	1,500,000,000	1,500,000,000
2110012600060 0 - Oil and Gas Infrastructure - General	INSTALLATION OF 3 IN 1 SOLAR STREET LIGHT FOR 10 EACH FOR 10 COMMUNITIES	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	260,000,000	260,000,000
2110012600070 0 - Oil and Gas Infrastructure - General	CONSTRUCTION OF COMMISSION HEADQUARTER/EQUIPING OF OFFICE BUILDING AT IFONU COMMUNITY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	1,200,000,000	1,200,000,000
2110012600080 0 - Oil and Gas Infrastructure - General	PROCUREMENT OF OFFICE 20 TABLES INCLUDING MEETING HALL TABLES AND 50 CHAIRS	23010112 - PURCHASE OF OFFICE	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	500,000,000	500,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



		FURNITURE AND FITTINGS						
2110012600090 0 - Oil and Gas Infrastructure - General	RENOVATIONAND EQUIPPING OF CLINICS AT 3 COMMUNITIES (ECNENO, ONYEDEGA & ONUGWA)	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	500,000,000	500,000,000
2110012600100 0 - Oil and Gas Infrastructure - General	PROCUREMENT OF A BOAT EQUIPPED WITH CLINICAL TOOLS AT IBAJI LGA	23010109 - PURCHASE OF BOATS	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	200,000,000	200,000,000
2110012600110 0 - Oil and Gas Infrastructure - General	RENOVATION/ EQUIPPING OF OF 2 BLOCK OF CLASSROOMS EACH AT AGBALIGBOJO, EJULE- ONU AND OTHERS COMMUNITIES	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70432 - PETROLUEM AND NATURAL GAS	12231200 - LOKOJA	0	0	500,000,000	500,000,000



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051300100100	MINISTRY OF YOUTH & SPORTS				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	9,000	200,000	300,000	300,000
12	INDEPENDENT REVENUE	9,000	200,000	300,000	300,000
1202	NON-TAX REVENUE	9,000	200,000	300,000	300,000
120201	LICENCES - GENERAL	9,000	200,000	300,000	300,000
12020138	REGISTRATION AND RENEWAL OF VOLUNTARY ADULT/YOUTH CLUBS/ASSOCIATION FEES	9,000	200,000	300,000	300,000
051300100100	MINISTRY OF YOUTH & SPORTS				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	4,303,243,739	832,991,443.42	5,839,163,491	5,839,163,491
21	PERSONNEL COST	189,294,539	187,032,539.06	360,552,629	360,552,629
2101	SALARY	189,294,539	187,032,539.06	360,552,629	360,552,629
210101	SALARIES AND WAGES	189,294,539	187,032,539.06	360,552,629	360,552,629
21010101	SALARY	189,294,539	187,032,539.06	360,552,629	360,552,629
22	OTHER RECURRENT COSTS	2,312,169,200	645,958,904.36	4,179,610,862	4,179,610,862
2202	OVERHEAD COST	1,470,209,200	495,372,904.36	3,029,610,862	3,029,610,862
220201	TRAVEL & TRANSPORT - GENERAL	58,800,000	0	168,000,000	168,000,000
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	6,000,000	0	8,000,000	8,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	17,000,000	0	10,000,000	10,000,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	35,800,000	0	150,000,000	150,000,000
220203	MATERIALS & SUPPLIES - GENERAL	120,500,000	66,803,500	889,680,000	889,680,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	930,000	10,000,000	10,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	300,000	0	300,000	300,000
22020313	PURCHASE OF RAIN BOOT	200,000	0	300,000	300,000
22020323	OFFICE AND GENERAL EXPENSES	115,000,000	65,873,500	879,080,000	879,080,000
220204	MAINTENANCE SERVICES - GENERAL	24,548,338	252,000	463,800,000	463,800,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,100,000	120,000	3,100,000	3,100,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	21,298,338	132,000	60,000,000	60,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	400,000	0	400,000	400,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	250,000	0	300,000	300,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	500,000	0	400,000,000	400,000,000
220205	TRAINING - GENERAL	13,700,100	150,000	6,700,100	6,700,100
22020501	LOCAL TRAINING	700,100	0	700,100	700,100
22020511	WORKSHOPS, SEMINARS & CONFERENCES	13,000,000	150,000	6,000,000	6,000,000
220206	OTHER SERVICES - GENERAL	400,500,000	338,000,000	451,000,000	451,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	500,000	0	1,000,000	1,000,000
22020631	SPORT INTERVENTION PROGRAMME/ LOCAL SPORT PROGRAMME (TALENT HUNT)	350,000,000	338,000,000	400,000,000	400,000,000
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	50,000,000	0	50,000,000	50,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	300,800,000	0	400,000,000	400,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	300,800,000	0	400,000,000	400,000,000
220208	FUEL & LUBRICANTS - GENERAL	35,000,000	798,000	40,000,000	40,000,000
22020801	MOTOR VEHICLE FUEL COST	35,000,000	798,000	40,000,000	40,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	516,360,762	89,369,404.36	610,430,762	610,430,762
22021001	REFRESHMENT & MEALS	15,000,000	0	20,000,000	20,000,000
22021002	PUBLICITY & ADVERTISEMENTS	31,000,000	15,000	2,000,000	2,000,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	152,000,000	68,100,000	170,000,000	170,000,000
22021010	ALL SPORT COMPETITION EXPENSES	250,550,450	2,295,000	350,550,450	350,550,450
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	350,312	0	350,312	350,312
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	300,000	0	300,000	300,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	280,000	0	350,000	350,000
22021039	NG-CARES OPERATION COSTS	50,780,000	18,959,404.36	50,780,000	50,780,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	15,000,000	0	15,000,000	15,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,100,000	0	1,100,000	1,100,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	350,000,000	150,490,000	400,000,000	400,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	350,000,000	150,490,000	400,000,000	400,000,000



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22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	350,000,000	150,490,000	400,000,000	400,000,000
22080126	GOVERNMENT SUPPORT TO KOGI STATE NATIONAL YOUTH COUNCIL OF NIGERIA (NYCN)	250,000,000	0	350,000,000	350,000,000
22080127	GOVERNMENT SUPPORT TO KOGI STATE YOUTH PARLIAMENT	90,000,000	0	100,000,000	100,000,000
22080128	GOVERNMENT SUPPORT TO NATIONAL ASSOCIATION OF KOGI STATE/ NATIONAL STUDENTS (NAKOSS) /(NANS)	110,000,000	0	200,000,000	200,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	491,960,000	96,000	750,000,000	750,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	491,960,000	96,000	750,000,000	750,000,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	41,960,000	96,000	100,000,000	100,000,000
23	CAPITAL EXPENDITURE	1,801,780,000	0	1,299,000,000	1,299,000,000
2301	FIXED ASSETS PURCHASED	65,000,000	0	75,000,000	75,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	65,000,000	0	75,000,000	75,000,000
23010119	PURCHASE OF POWER GENERATING SET/PLANT	0	0	10,000,000	10,000,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	65,000,000	0	65,000,000	65,000,000
2302	CONSTRUCTION / PROVISION	1,161,000,000	0	834,000,000	834,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,161,000,000	0	834,000,000	834,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	226,000,000	0	276,000,000	276,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	400,000,000	0	358,000,000	358,000,000
23020120	CONSTRUCTION OF PRODUCTION FACILITIES	450,000,000	0	200,000,000	200,000,000
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	85,000,000	0	0	0
2303	REHABILITATION / REPAIRS	362,000,000	0	365,000,000	365,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	362,000,000	0	365,000,000	365,000,000
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	362,000,000	0	365,000,000	365,000,000
2305	OTHER CAPITAL PROJECTS	213,780,000	0	25,000,000	25,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	213,780,000	0	25,000,000	25,000,000
23050101	RESEARCH AND DEVELOPMENT	68,000,000	0	0	0
23050102	COMPUTER SOFTWARE ACQUISITION	25,000,000	0	25,000,000	25,000,000
23050106	ECONOMIC EMPOWERMENT	120,780,000	0	0	0
051300100100	MINISTRY OF YOUTH & SPORTS				



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Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
708	RECREATION, CULTURE AND RELIGION	4,303,243,739	832,991,443	5,839,163,491	5,839,163,491
7081	RECREATIONAL AND SPORTING SERVICES	4,303,243,739	832,991,443	5,839,163,491	5,839,163,491
70811	RECREATIONAL AND SPORTING SERVICES	4,303,243,739	832,991,443	5,839,163,491	5,839,163,491

051300100100	MINISTRY OF YOUTH & SPORTS							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	1,801,780,000	0	1,299,000,000	1,299,000,000
0210012300160 0 - Societal Re-orientation - General	CONSTRUCTION OF NYSC PERMANENT ORIENTATION CAMP FENCE	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	85,000,000	0	0	0
0310012300310 0 - Poverty Alleviation - General	LABOUR INTENSIVE PUBLIC WORKS FOR BUSINESS DEVELOPMENT(CARES)	23020120 - CONSTRUCTION OF PRODUCTION FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	450,000,000	0	200,000,000	200,000,000
0310012600010 0 - Poverty Alleviation - General	PROCUREMENT OF GENERATING SET	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	0	0	10,000,000	10,000,000
0810012300030 0 - Youth - General	QUARTELY SUMMIT OF ALL TERTIARY STUDENTS BODIES IN KOGI STATE	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	35,000,000	0	0	0
0810012300040 0 - Youth - General	NATIONAL ASSOCIATION OF KOGI STATE STUDENTS ANNUAL CONVENTION TO ENHACE CAPACITY DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	15,000,000	0	0	0
0810012300050 0 - Youth - General	YOUTH ADVANCEMENT AND DEVELOPMENT FOR YESSO PWF.	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	11,000,000	0	0	0



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0810012300060 0 - Youth - General	CONSTRUCTION AND EQUIPPING OF SKILL ACQUISITION CENTRES FOR YOUTH EMPOWERMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	400,000,000	0	358,000,000	358,000,000
0810012300070 0 - Youth - General	CONSTRUCTION OF: (A) 45X25M HANDBALL COURT (B) 25X18M BASKETBALL COURT (C) 23X12M VOLLEYBALL COURT, EACH IN THE 3 SENATORIAL DISTRICT WITH ASPHALT OVERLAY	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	16,000,000	0	16,000,000	16,000,000
0810012300080 0 - Youth - General	RENOVATION OF MULTI- PURPOSE INDOOR SPORTS HALL AT LOKONGOMA SPORTS CENTRE	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	12,000,000	0	15,000,000	15,000,000
0810012300090 0 - Youth - General	PROVISION OF ARENA EQUIPMENT IN LOKOJA	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	60,000,000	0	60,000,000	60,000,000
0810012300100 0 - Youth - General	RENOVATION/ UPGRADING OF CONFLUENCE STADIUM TO FIFA STANDARD	23030111 - REHABILITATION / REPAIRS - SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	350,000,000	0	350,000,000	350,000,000
0810012300110 0 - Youth - General	CONSTRUCTION OF LAWN TENNIS COMPLEX AND STANDARD SWIMMING POOL.	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	150,000,000	0	200,000,000	200,000,000
0810012300120 0 - Youth - General	YOUTHS MOBILISATION PROGRAMMES	23050106 - ECONOMIC EMPOWERMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	120,780,000	0	0	0
0810012500010 0 - Youth - General	PROCUREMENT OF SPORTS EQUIPMENT FOR FESTIVAL SPORTS	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	65,000,000	0	65,000,000	65,000,000
1110012300450 0 - Information	CREATION AND DEVELOPMENT OF DATABASE OF YOUTHS	23050102 - COMPUTER	70811 - RECREATIONAL	12231200 - LOKOJA	25,000,000	0	25,000,000	25,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



Communication and Technology - General	ORGANISATION ACTIVE IN DEVELOPMENT COOPERATION	SOFTWARE ACQUISITION	AND SPORTING SERVICES					
1310012301360 0 - Reform of Government and Governance - General	YESSO SKILL FOR JOB (S4J) TO ENHACE CAPACITY DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70811 - RECREATIONAL AND SPORTING SERVICES	12231200 - LOKOJA	7,000,000	0	0	0



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051300200100	KOGI STATE SPORTS COUNCIL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	175,000	6,200,000	760,000	760,000
12	INDEPENDENT REVENUE	175,000	6,200,000	760,000	760,000
1202	NON-TAX REVENUE	175,000	6,200,000	760,000	760,000
120207	EARNINGS -GENERAL	175,000	6,200,000	400,000	400,000
12020720	EARNINGS FROM STADIUM GATE TAKING	0	200,000	200,000	200,000
12020739	EARNINGS FROM USED OF STADIUM (RELIGION AND POLITICAL RELIES)	175,000	6,000,000	200,000	200,000
120209	RENT ON LAND & OTHERS - GENERAL	0	0	360,000	360,000
12020907	EARNINGS FROM RENT ON STADIUM	0	0	360,000	360,000
051300200100	KOGI STATE SPORTS COUNCIL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	311,038,043	232,183,592.77	242,023,393	242,023,393
21	PERSONNEL COST	127,521,241	84,653,592.77	127,521,241	127,521,241
2101	SALARY	127,521,241	84,653,592.77	127,521,241	127,521,241
210101	SALARIES AND WAGES	127,521,241	84,653,592.77	127,521,241	127,521,241
21010101	SALARY	127,521,241	84,653,592.77	127,521,241	127,521,241
22	OTHER RECURRENT COSTS	183,516,802	147,530,000	114,502,152	114,502,152
2202	OVERHEAD COST	183,516,802	147,530,000	114,502,152	114,502,152
220201	TRAVEL & TRANSPORT - GENERAL	878,500	100,000	878,500	878,500
22020102	TRAVEL AND TRANSPORT - OTHERS	722,800	100,000	722,800	722,800
22020108	TRAVEL OPERATION AND LOGISTICS	155,700	0	155,700	155,700
220202	UTILITIES - GENERAL	103,800	0	55,000	55,000
22020204	ELECTRICITY BILL /CHARGES	51,900	0	5,000	5,000
22020205	TELEPHONE CHARGES	51,900	0	50,000	50,000
220203	MATERIALS & SUPPLIES - GENERAL	819,000	790,000	50,000	50,000
22020323	OFFICE AND GENERAL EXPENSES	819,000	790,000	50,000	50,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



220204	MAINTENANCE SERVICES - GENERAL	1,207,600	545,000	3,300,000	3,300,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	307,600	245,000	2,000,000	2,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	600,000	0	1,000,000	1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	300,000	300,000	300,000	300,000
220205	TRAINING - GENERAL	118,652	0	118,652	118,652
22020511	WORKSHOPS, SEMINARS & CONFERENCES	118,652	0	118,652	118,652
220210	MISCELLANEOUS EXPENSES GENERAL	180,389,250	146,095,000	110,100,000	110,100,000
22021001	REFRESHMENT & MEALS	259,500	95,000	50,000	50,000
22021002	PUBLICITY & ADVERTISEMENTS	129,750	0	50,000	50,000
22021010	ALL SPORT COMPETITION EXPENSES	180,000,000	146,000,000	110,000,000	110,000,000
051300200100	KOGI STATE SPORTS COUNCIL				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
708	RECREATION, CULTURE AND RELIGION	311,038,043	232,183,593	242,023,393	242,023,393
7081	RECREATIONAL AND SPORTING SERVICES	311,038,043	232,183,593	242,023,393	242,023,393
70811	RECREATIONAL AND SPORTING SERVICES	311,038,043	232,183,593	242,023,393	242,023,393



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	2,092,000	5,869,564	5,869,564	5,869,564
12	INDEPENDENT REVENUE	2,092,000	5,869,564	5,869,564	5,869,564
1202	NON-TAX REVENUE	2,092,000	5,869,564	5,869,564	5,869,564
120201	LICENCES - GENERAL	1,150,000	4,117,594	4,117,594	4,117,594
12020115	CHURCH MARRIAGE LICENCES	80,000	1,000,000	1,000,000	1,000,000
12020138	REGISTRATION AND RENEWAL OF VOLUNTARY ADULT/YOUTH CLUBS/ASSOCIATION FEES	643,000	1,682,719	1,682,719	1,682,719
12020140	REGISTRATION /RENEWAL OF ORPHANAGE HOMES	325,000	1,034,875	1,034,875	1,034,875
12020147	REGISTRATION/ RENEWAL OF DAY-CARE CENTRES	102,000	400,000	400,000	400,000
120204	FEES - GENERAL	792,000	1,208,220	1,208,220	1,208,220
12020453	NOTICE OF MARRIAGE FEE	792,000	1,208,220	1,208,220	1,208,220
120207	EARNINGS -GENERAL	150,000	543,750	543,750	543,750
12020797	EARNING FROM AMUSEMENT PARKS	150,000	543,750	543,750	543,750
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	2,352,988,362	287,432,698.44	4,037,676,766	4,037,676,766
21	PERSONNEL COST	203,125,612	140,254,093.44	218,649,958	218,649,958
2101	SALARY	203,125,612	140,254,093.44	218,649,958	218,649,958
210101	SALARIES AND WAGES	203,125,612	140,254,093.44	218,649,958	218,649,958
21010101	SALARY	203,125,612	140,254,093.44	218,649,958	218,649,958
22	OTHER RECURRENT COSTS	709,423,000	51,927,105	1,903,487,058	1,903,487,058
2202	OVERHEAD COST	688,923,000	45,127,105	1,882,987,058	1,882,987,058
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000	3,450,000	218,649,958	218,649,958
22020102	TRAVEL AND TRANSPORT - OTHERS	10,000,000	3,450,000	218,649,958	218,649,958
220202	UTILITIES - GENERAL	2,354,000	154,005	2,454,000	2,454,000
22020203	WATER RATE	50,000	0	50,000	50,000



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22020204	ELECTRICITY BILL /CHARGES	204,000	0	204,000	204,000
22020205	TELEPHONE CHARGES	100,000	10,000	200,000	200,000
22020206	SATELLITE BROADCASTING ACCESS CHARGES	2,000,000	144,005	2,000,000	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	340,000,000	9,645,200	756,000,000	756,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,000,000	468,500	3,000,000	3,000,000
22020323	OFFICE AND GENERAL EXPENSES	337,000,000	9,176,700	753,000,000	753,000,000
220204	MAINTENANCE SERVICES - GENERAL	30,000,000	8,246,400	40,000,000	40,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	2,280,000	10,000,000	10,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	5,000,000	1,036,400	5,000,000	5,000,000
22020439	GBV SITUATION ROOM AND DATA MANAGEMENTCENTRE EXPENSES	20,000,000	4,930,000	25,000,000	25,000,000
220205	TRAINING - GENERAL	160,000,000	714,500	160,000,000	160,000,000
22020501	LOCAL TRAINING	50,000,000	92,000	50,000,000	50,000,000
22020502	INTERNATIONAL TRAINING	90,000,000	150,000	90,000,000	90,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	20,000,000	472,500	20,000,000	20,000,000
220206	OTHER SERVICES - GENERAL	18,000,000	500,000	18,000,000	18,000,000
22020612	SCIENCE & TECHNICAL, ART EXHIBITIONS/ ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY /JETS CLUB ACTIVITIES:SCIENCE AND PROJECT EXHIBITION(STATE AND NATIONAL)	3,000,000	0	3,000,000	3,000,000
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	5,000,000	0	5,000,000	5,000,000
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	10,000,000	500,000	10,000,000	10,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	128,569,000	22,417,000	687,883,100	687,883,100
22021001	REFRESHMENT & MEALS	2,000,000	1,045,000	2,000,000	2,000,000
22021002	PUBLICITY & ADVERTISEMENTS	12,000,000	490,000	12,000,000	12,000,000
22021003	CELEBRATION/ REMEMBRANCE DAY	55,000,000	16,592,000	85,000,000	85,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	0	10,000,000	10,000,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	44,569,000	4,230,000	573,883,100	573,883,100
22021098	MONITORING ACTIVITIES AND FOLLOW UP	5,000,000	60,000	5,000,000	5,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	500,000	0	500,000	500,000



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220401	LOCAL GRANTS AND CONTRIBUTIONS	500,000	0	500,000	500,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	500,000	0	500,000	500,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	20,000,000	6,800,000	20,000,000	20,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	20,000,000	6,800,000	20,000,000	20,000,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	20,000,000	6,800,000	20,000,000	20,000,000
23	CAPITAL EXPENDITURE	1,440,439,750	95,251,500	1,915,539,750	1,915,539,750
2301	FIXED ASSETS PURCHASED	333,000,000	3,125,000	388,000,000	713,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	333,000,000	3,125,000	388,000,000	713,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	282,000,000	0	282,000,000	712,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	26,000,000	0	106,000,000	1,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	10,000,000	0	0	0
23010132	PURCHASE OF SECURITY GADGETS	15,000,000	3,125,000	0	0
2302	CONSTRUCTION / PROVISION	454,000,000	48,670,000	773,100,000	623,100,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	454,000,000	48,670,000	773,100,000	623,100,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	3,000,000	0	2,100,000	2,100,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	401,000,000	0	701,000,000	551,000,000
23020124	CONSTRUCTION OF MARKETS/ PARKS	50,000,000	48,670,000	70,000,000	70,000,000
2303	REHABILITATION / REPAIRS	129,000,000	43,456,500	175,000,000	175,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	129,000,000	43,456,500	175,000,000	175,000,000
23030103	REHABILITATION / REPAIRS - HOUSING	50,000,000	0	70,000,000	70,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	79,000,000	43,456,500	105,000,000	105,000,000
2305	OTHER CAPITAL PROJECTS	524,439,750	0	579,439,750	404,439,750
230501	ACQUISITION OF NON TANGIBLE ASSETS	524,439,750	0	579,439,750	404,439,750
23050101	RESEARCH AND DEVELOPMENT	130,000,000	0	130,000,000	130,000,000
23050106	ECONOMIC EMPOWERMENT	394,439,750	0	449,439,750	274,439,750
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
710	SOCIAL PROTECTION	2,352,988,362	287,432,698	4,037,676,766	4,037,676,766



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7104	FAMILY AND CHILDREN	2,352,988,362	287,432,698	4,037,676,766	4,037,676,766
71041	FAMILY AND CHILDREN	2,352,988,362	287,432,698	4,037,676,766	4,037,676,766



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051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	1,440,439,750	95,251,500	1,915,539,750	1,915,539,750
02100123001700 - Societal Re-orientation - General	IMPLEMENTATION ON KOGI STATE ACTION PLAN ON PEACE AND SECURITY FOR WOMEN AND CHILDREN	23010132 - PURCHASE OF SECURITY GADGETS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	15,000,000	3,125,000	0	0
02100123001800 - Societal Re-orientation - General	PROCUREMENT OF SECURITY GADGETS TO ENSURE SAFETY ACTIVITY	23010128 - PURCHASE OF SECURITY EQUIPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	1,000,000	0	1,000,000	1,000,000
02100123001900 - Societal Re-orientation - General	RENOVATION OF MINISTRY'S DAY CARE CENTRE AT FAREC	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	24,000,000	0	50,000,000	50,000,000
02100123002000 - Societal Re-orientation - General	CONSTRUCTION OF CHILD CARE CENTRES AND ORPHANAGE HOMES IN THE 3 SENATORIAL DISTRICT	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	24,000,000	0	24,000,000	24,000,000
02100123002100 - Societal Re-orientation - General	RENOVATION AND EQUIPPING DROP IN CENTRE ALOMA	23030103 - REHABILITATION / REPAIRS - HOUSING	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	0	70,000,000	70,000,000
03100123003200 - Poverty Alleviation - General	PROCUREMENT OF GRINDING MACHINES AND OTHER SUPPORT DEVICES FOR THE EMPOWERMENT OF 500 WOMEN ACROSS THE STATE	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	0	0	75,000,000	0
03100123003300 - Poverty Alleviation - General	CONSTRUCTION OF CHILDREN PARLIAMENTARIAN CENTRE IN CENTRE IN LOKOJA	23010128 - PURCHASE OF SECURITY EQUIPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	25,000,000	0	105,000,000	0
03100123003400 - Poverty Alleviation - General	CONSTRUCTION OG THE GOVERNMENT CHILDREN'S RECEPTION CENTRE/ORPHANAGE HOME IN LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	5,000,000	0	150,000,000	150,000,000



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03100123003500 - Poverty Alleviation - General	REHABILITATION / REPAIR OF THE DISABLED CENTRE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	5,000,000	0	5,000,000	5,000,000
03100123003600 - Poverty Alleviation - General	ESTABLISHMENT OF DAY CARE CENTRE FOR ELDERLY	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	43,456,500	50,000,000	50,000,000
03100123003700 - Poverty Alleviation - General	PROCUREMENT/FURNISHING OF REHABILITATION CENTRE FOR THE DISABLE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	2,000,000	0	2,000,000	2,000,000
03100123003800 - Poverty Alleviation - General	KOGI STATE INTERVENTION FOR WIDOWS AND ORPHANS TO ESTABLISH BUSINESS CENTRE (SIP)	23020124 - CONSTRUCTION OF MARKETS/ PARKS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	48,670,000	70,000,000	70,000,000
03100123003900 - Poverty Alleviation - General	KOGI STATE INTERVENTION FOR THE PHYSICALLY CHALLENGED SUPPORTING EQUIPMENT (SIP)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	10,000,000	0	0	0
03100123004000 - Poverty Alleviation - General	SOCIAL TRANSFER AND LIVELIHOOD GRANT (CARES)	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,000,000	0	50,000,000	50,000,000
03100123004100 - Poverty Alleviation - General	KOGI STATE INTERVENTION ON SEXUAL/ GENDER VIOLENCE OPERATION/ DATA MANAGEMENT EQUIPMENT	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	70,000,000	0	100,000,000	100,000,000
05010224000100 - Human and institutional capacity performance management	NUT 2HRN. BUILD CAPACITY (TRAINING) OF CAREGIVERS IN ORPHANAGES IN THE STATE ON ASSESSMENT OF NUTRITIONAL STATUS AND APPROPRIATE INFANT AND YOUNG CHILD FEEDING PRACTICES	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	10,000,000	0	10,000,000	10,000,000
06100123006300 - Housing and Urban	CONSTRUCTION OF SPRINTER HUMANITARIAN CENTRE, OKURA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12220500 - DEKINA	25,000,000	0	25,000,000	25,000,000



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Development - General								
06100125000600 - Housing and Urban Development - General	CONSTRUCTION OF GOVERNMENT ORPHANAGE HOME/SAFE SPACE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	201,000,000	0	261,000,000	261,000,000
07100123000300 - Gender - General	CONSTRUCTION OF NURSERY/ PRIMARY SCHOOL, GADUMO INCLUDING FENCING	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	3,000,000	0	2,100,000	2,100,000
07100123000400 - Gender - General	REHABILITATION/FURNISHING OF MINISTRY OF WOMEN AFFAIRS OFFICE COMPLEX	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	280,000,000	0	280,000,000	710,000,000
07100123000500 - Gender - General	WOMEN EMPOWERMENT (3 SENATORIAL DISTRICTS)	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,439,750	0	100,439,750	100,439,750
07100123000600 - Gender - General	CREDIT FACILITIES TO WOMEN GROUPS E.G WIDOWS/ WOMEN FUND FOR ECONOMIC EMPOWERMENT (WOFE)	23050106 - ECONOMIC EMPOWERMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,000,000	0	100,000,000	0
07100123000700 - Gender - General	ANNUAL NATIONAL COUNCIL CONFERENCE FOR WOMEN AFFAIRS AND SOCIAL DEVELOPMENT TO ENHACE CAPACITY DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	120,000,000	0	120,000,000	120,000,000
07100123000800 - Gender - General	CONSTRUCTION OF SEXUAL ASSAULT REFERRAL CENTRE (SARC'S)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	50,000,000	0	15,000,000	15,000,000
13100123013700 - Reform of Government and Governance - General	CONSTRUCTION OF REMAND HOME AND JUVENILE COURT, LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000
13100123013800 - Reform of Government and Governance - General	RENOVATION OF AMUSEMENT PARKS LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	20,000,000	0	150,000,000	0



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	349,770,259	54,533,000	441,612,259	441,612,259
21	PERSONNEL COST	6,102,259	1,765,000	6,102,259	6,102,259
2101	SALARY	6,102,259	1,765,000	6,102,259	6,102,259
210101	SALARIES AND WAGES	6,102,259	1,765,000	6,102,259	6,102,259
21010104	AUXILLARY STAFF	6,102,259	1,765,000	6,102,259	6,102,259
22	OTHER RECURRENT COSTS	217,268,000	52,768,000	235,510,000	235,510,000
2202	OVERHEAD COST	162,268,000	52,442,000	180,510,000	180,510,000
220201	TRAVEL & TRANSPORT - GENERAL	17,400,000	830,000	29,500,000	29,500,000
22020102	TRAVEL AND TRANSPORT - OTHERS	2,400,000	830,000	4,500,000	4,500,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	15,000,000	0	25,000,000	25,000,000
220202	UTILITIES - GENERAL	14,510,000	211,000	14,510,000	14,510,000
22020201	INTERNET ACCESS CHARGES	2,000,000	0	2,000,000	2,000,000
22020203	WATER RATE	50,000	0	50,000	50,000
22020204	ELECTRICITY BILL /CHARGES	1,500,000	211,000	1,500,000	1,500,000
22020205	TELEPHONE CHARGES	960,000	0	960,000	960,000
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	10,000,000	0	10,000,000	10,000,000
220203	MATERIALS & SUPPLIES - GENERAL	14,858,000	3,920,000	17,000,000	17,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	858,000	820,000	2,000,000	2,000,000
22020323	OFFICE AND GENERAL EXPENSES	14,000,000	3,100,000	15,000,000	15,000,000
220204	MAINTENANCE SERVICES - GENERAL	31,500,000	11,064,500	32,500,000	32,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,500,000	2,248,000	4,000,000	4,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	19,500,000	4,065,000	19,500,000	19,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,500,000	3,453,500	4,000,000	4,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	5,000,000	1,298,000	5,000,000	5,000,000
220205	TRAINING - GENERAL	12,000,000	2,602,000	17,000,000	17,000,000
22020501	LOCAL TRAINING	2,000,000	0	2,000,000	2,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	2,602,000	15,000,000	15,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000	584,000	3,000,000	3,000,000
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	3,000,000	584,000	3,000,000	3,000,000
220208	FUEL & LUBRICANTS - GENERAL	10,000,000	4,546,000	12,000,000	12,000,000
22020801	MOTOR VEHICLE FUEL COST	3,000,000	2,650,000	5,000,000	5,000,000
22020807	FUEL EXPENSES	5,000,000	1,599,000	5,000,000	5,000,000
22020808	LUBRICANTS EXPENSES	2,000,000	297,000	2,000,000	2,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	59,000,000	28,684,500	55,000,000	55,000,000
22021001	REFRESHMENT & MEALS	7,000,000	2,964,500	10,000,000	10,000,000
22021002	PUBLICITY & ADVERTISEMENTS	10,000,000	720,000	10,000,000	10,000,000
22021003	CELEBRATION/ REMEMBRANCE DAY	25,000,000	25,000,000	18,000,000	18,000,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	2,000,000	0	2,000,000	2,000,000
22021010	ALL SPORT COMPETITION EXPENSES	15,000,000	0	15,000,000	15,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	55,000,000	326,000	55,000,000	55,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	55,000,000	326,000	55,000,000	55,000,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	55,000,000	326,000	55,000,000	55,000,000
23	CAPITAL EXPENDITURE	126,400,000	0	200,000,000	200,000,000
2301	FIXED ASSETS PURCHASED	26,400,000	0	200,000,000	200,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	26,400,000	0	200,000,000	200,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	26,400,000	0	200,000,000	200,000,000
2302	CONSTRUCTION / PROVISION	100,000,000	0	0	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,000,000	0	0	0
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000	0	0	0
051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
710	SOCIAL PROTECTION	349,770,259	54,533,000	441,612,259	441,612,259
7104	FAMILY AND CHILDREN	349,770,259	54,533,000	441,612,259	441,612,259
71041	FAMILY AND CHILDREN	349,770,259	54,533,000	441,612,259	441,612,259



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



051400200100	KOGI STATE OFFICE FOR DISABILITY AFFAIRS							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	126,400,000	0	200,000,000	200,000,000
0310012300420 0 - Poverty Alleviation - General	EQUIPPING OF REHABILITATION CENTRE FOR THE DISABLED	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	6,400,000	0	200,000,000	200,000,000
0310012300430 0 - Poverty Alleviation - General	FURNISHING OF REHABILITATION CENTRE FOR THE DISABLE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	20,000,000	0	0	0
0710012300090 0 - Gender - General	CONSTRUCTION OF KOGI STATE REHABILITY AND SKILL ACQUISITION CENTRE FOR PERSON WITH DISABILITY	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71041 - FAMILY AND CHILDREN	12231200 - LOKOJA	100,000,000	0	0	0



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



051700100100	MINISTRY OF EDUCATION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	228,758,557.11	476,940,000	60,613,353,821	60,613,353,821
12	INDEPENDENT REVENUE	228,758,557.11	476,940,000	529,083,800	529,083,800
1202	NON-TAX REVENUE	228,758,557.11	476,940,000	529,083,800	529,083,800
120201	LICENCES - GENERAL	4,365,067.84	39,960,000	34,200,000	34,200,000
12020143	REGISTRATION /RENEWAL OF PRIVATE INSTITUTION FEES	4,365,067.84	28,960,000	23,180,000	23,180,000
12020166	CERTIFICATE FOR APPROVED SCHOOLS	0	11,000,000	11,020,000	11,020,000
120204	FEES - GENERAL	223,793,489.27	421,980,000	474,883,800	474,883,800
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	10,000	2,000,000	2,000,000	2,000,000
12020424	FIRST SCHOOL LEAVING CERTIFICATE	21,878,842.32	135,000,000	187,903,800	187,903,800
12020433	EXAMINATION FEES	198,142,050.95	234,500,000	234,500,000	234,500,000
12020450	SCHOOL APPROVAL ASSESSMENT	0	10,480,000	10,480,000	10,480,000
12020468	ESTABLISHMENT OF NURSERY /PRIMARY SCHOOL PROCESSING FEES	3,762,596	40,000,000	40,000,000	40,000,000
120205	FINES - GENERAL	600,000	15,000,000	20,000,000	20,000,000
12020510	PENALTY FOR UNREGISTERED SCHOOLS	600,000	15,000,000	20,000,000	20,000,000
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	0	0	60,084,270,021	60,084,270,021
1403	LOANS/ BORROWINGS RECEIPT	0	0	60,084,270,021	60,084,270,021
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	0	0	60,084,270,021	60,084,270,021
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	0	0	60,084,270,021	60,084,270,021
051700100100	MINISTRY OF EDUCATION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	7,020,481,631	3,331,229,182.56	67,671,632,467	39,671,632,467
21	PERSONNEL COST	388,905,642	287,279,660.99	460,172,241	460,172,241
2101	SALARY	388,905,642	287,279,660.99	460,172,241	460,172,241
210101	SALARIES AND WAGES	388,905,642	287,279,660.99	460,172,241	460,172,241
21010101	SALARY	388,905,642	287,279,660.99	460,172,241	460,172,241



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22	OTHER RECURRENT COSTS	473,600,000	228,975,168.77	4,202,690,062	4,202,690,062
2202	OVERHEAD COST	473,600,000	228,975,168.77	4,112,690,062	4,112,690,062
220201	TRAVEL & TRANSPORT - GENERAL	30,000,000	21,583,720	30,000,000	30,000,000
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	15,000,000	6,597,800	15,000,000	15,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	15,000,000	14,985,920	15,000,000	15,000,000
220202	UTILITIES - GENERAL	2,500,000	154,063.77	2,500,000	2,500,000
22020204	ELECTRICITY BILL /CHARGES	2,000,000	118,563.77	2,000,000	2,000,000
22020205	TELEPHONE CHARGES	500,000	35,500	500,000	500,000
220203	MATERIALS & SUPPLIES - GENERAL	110,100,000	78,536,000	225,122,952	225,122,952
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,000,000	3,000,000	3,000,000	3,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	20,000	100,000	100,000
22020323	OFFICE AND GENERAL EXPENSES	106,000,000	75,516,000	221,022,952	221,022,952
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	1,000,000	0	1,000,000	1,000,000
220204	MAINTENANCE SERVICES - GENERAL	11,500,000	9,228,220	11,500,000	11,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	8,000,000	7,838,360	8,000,000	8,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,500,000	1,389,860	1,500,000	1,500,000
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	2,000,000	0	2,000,000	2,000,000
220205	TRAINING - GENERAL	37,000,000	1,170,000	1,980,000,000	1,980,000,000
22020501	LOCAL TRAINING	35,000,000	230,000	278,000,000	278,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,000,000	940,000	2,000,000	2,000,000
22020541	GOVERNMENT INTERVENTION ON PAYMENT OF EXAMINATION FEES FOR STUDENTS IN PUBLIC SCHOOLS:WAEC & JAMB, BECE, CEE	0	0	1,700,000,000	1,700,000,000
220206	OTHER SERVICES - GENERAL	256,000,000	110,909,165	1,761,607,600	1,761,607,600
22020612	SCIENCE & TECHNICAL, ART EXHIBITIONS/ ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY /JETS CLUB ACTIVITIES:SCIENCE AND PROJECT EXHIBITION(STATE AND NATIONAL)	1,000,000	0	21,000,000	21,000,000
22020639	CONDUCT OF EXAMS EXPENSES	250,000,000	110,909,165	250,000,000	250,000,000
22020653	PROJECT MANAGEMENT AND SYSTEM STRENGTHENING (AGILE PROJECT)	0	0	1,445,607,600	1,445,607,600



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22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	2,000,000	0	2,000,000	2,000,000
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	0	0	40,000,000	40,000,000
22020691	GENDER-BASED VIOLENCE(GBV) RESPONSIVE SERVICE DELIVERY	3,000,000	0	3,000,000	3,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	390,000	2,000,000	2,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,000,000	390,000	2,000,000	2,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	24,500,000	7,004,000	99,959,510	99,959,510
22021001	REFRESHMENT & MEALS	12,000,000	4,411,500	12,000,000	12,000,000
22021002	PUBLICITY & ADVERTISEMENTS	1,000,000	0	1,000,000	1,000,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	2,500,000	1,427,500	7,500,000	7,500,000
22021010	ALL SPORT COMPETITION EXPENSES	3,000,000	500,000	3,000,000	3,000,000
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	1,000,000	0	1,000,000	1,000,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	0	0	48,459,510	48,459,510
22021098	MONITORING ACTIVITIES AND FOLLOW UP	5,000,000	665,000	27,000,000	27,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	0	0	90,000,000	90,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	0	0	90,000,000	90,000,000
22080115	PAYMENT OF SCHOLARSHIP/ BURSARY ALLOWANCE TO KOGI STUDENTS IN TERTIARY INSTITUTIONS AND ASSOCIATED COSTS	0	0	90,000,000	90,000,000
23	CAPITAL EXPENDITURE	6,157,975,989	2,814,974,352.80	63,008,770,164	35,008,770,164
2301	FIXED ASSETS PURCHASED	625,281,025	0	998,664,246	998,664,246
230101	PURCHASE OF FIXED ASSETS - GENERAL	625,281,025	0	998,664,246	998,664,246
23010101	PURCHASE / ACQUISITION OF LAND	10,000,000	0	0	0
23010113	PURCHASE OF COMPUTERS	34,000,000	0	100,000,000	100,000,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	269,800,000	0	627,964,246	627,964,246
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	180,981,025	0	154,000,000	154,000,000
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	20,000,000	0	30,000,000	30,000,000
23010132	PURCHASE OF SECURITY GADGETS	10,000,000	0	25,200,000	25,200,000
23010140	PURCHASE OF OFFICE EQUIPMENT	10,000,000	0	30,000,000	30,000,000
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	80,000,000	0	0	0



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23010146	PURCHASE OF MOTOR CYCLES	10,500,000	0	31,500,000	31,500,000
2302	CONSTRUCTION / PROVISION	664,438,975	383,061,659.96	30,949,960,975	15,949,960,975
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	664,438,975	383,061,659.96	30,949,960,975	15,949,960,975
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	15,000,000	0	150,000,000	150,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	95,760,000	0	75,000,000	75,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	490,000,000	383,061,659.96	30,696,282,000	15,696,282,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	53,678,975	0	28,678,975	28,678,975
23020124	CONSTRUCTION OF MARKETS/ PARKS	10,000,000	0	0	0
2303	REHABILITATION / REPAIRS	2,691,990,979	1,043,442,108.84	30,793,794,943	17,793,794,943
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,691,990,979	1,043,442,108.84	30,793,794,943	17,793,794,943
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	2,658,490,979	1,043,442,108.84	30,793,794,943	17,793,794,943
23030110	REHABILITATION / REPAIRS - LIBRARIES	33,500,000	0	0	0
2304	PRESERVATION OF THE ENVIRONMENT	0	0	20,350,000	20,350,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	0	0	20,350,000	20,350,000
23040106	PLANTING AND CULTIVATION	0	0	20,350,000	20,350,000
2305	OTHER CAPITAL PROJECTS	2,176,265,010	1,388,470,584	246,000,000	246,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,176,265,010	1,388,470,584	246,000,000	246,000,000
23050101	RESEARCH AND DEVELOPMENT	2,161,265,010	1,388,470,584	230,000,000	230,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	15,000,000	0	16,000,000	16,000,000
051700100100	MINISTRY OF EDUCATION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
709	EDUCATION	7,020,481,631	3,331,229,183	67,671,632,467	39,671,632,467
7098	EDUCATION N.E.C.	7,020,481,631	3,331,229,183	67,671,632,467	39,671,632,467
70981	EDUCATION N.E.C	7,020,481,631	3,331,229,183	67,671,632,467	39,671,632,467

051700100100	MINISTRY OF EDUCATION							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget



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Total	-	-	-	-	6,157,975,989	2,814,974,353	63,008,770,164	35,008,770,164
0210012300220 0 - Societal Re-orientation - General	CONSTRUCTION OF A BLOCK OF 5 OFFICES IN THE MINISTRY OF EDUCATION HEADQUARTER AND A BLOCK OF 2 OFFICES EACH FOR THE AREA EVALUATORS OF EDUCATION (AEES) IN THE 21 LGAS WITHIN ONE YEAR	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	15,000,000	0	150,000,000	150,000,000
0210012300230 0 - Societal Re-orientation - General	CAPACITY BUILDING FOR 100 GUARDIANS AND COUNSELORS IN SCHOOLS WITHIN ONE YEAR	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	0	0	0
0210012300240 0 - Societal Re-orientation - General	RENOVATION OF COMMUNITY SECONDARY SCHOOL AGASSA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12211700 - OKENE	50,000,000	0	50,000,000	50,000,000
0210012300250 0 - Societal Re-orientation - General	RENOVATION OF COMMUNITY SECONDARY SCHOOL, OLOWA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220500 - DEKINA	6,000,000	0	11,000,000	11,000,000
0501012300010 0 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	REVIEW OF THE STATE EDUCATION STRATEGIC PLAN	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	20,000,000	0	0	0
0501012300020 0 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	YEARLY CONDUCT OF STATE EDUCATION SUMMIT WITH RELEVANT STAKEHODERS	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	30,000,000	0	0	0
0501012300030 0 - Legal, policy, regulations and standards,	ESTABLISHMENT OF SCHOOL - BASED MANAGEMENT COMMITTEE (SBMC)IN 284	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	7,500,000	0	0	0



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



guidelines and protocols development and reviews	GRANT-AIDED SECONDARY SCHOOLS							
0501012300040 0 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	ESTABLISHMENT OF KOGI STATE SENIOR SECONDARY EDUCATION BOARD KGSSEB	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12231200 - LOKOJA	25,000,000	0	0	0
0501012500010 0 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	CONVERSION AND RENOVATION OF JEJE HIGH SCHOOL (JHS) TO PUBLIC SCHOOL. C4	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	0	0	0
0501022300010 0 - Human and institutional capacity performance management	PROVISION OF VOCATIONAL SKILLS EQUIPMENT TO 21 CENTRES IN ALL THE 21 LGAS:(1)42 SETS SEWING MACHINES(2) 42 SETS OF EMBROIDERY MACHINES (3) 42 WELDING MACHINES (4)210 PIECES OF CLIPPERS FOR YOUTH AND ADULT EDUCATION	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,000,000	0	50,000,000	50,000,000
0501022300020 0 - Human and institutional capacity performance management	HUMAN CAPITAL DEVELOPMENT (HCD):QUARTELY SENSITIZATION AND ADVOCACY FOR HUMAN RESOURCES DEVELOPMENT FOR EFFICIENT SERVICE DELIVERY ON CAPACITY BUILDING AND DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	0	0	0
0501022400020 0 - Human and institutional	NUT SHRN. 5.2.8 TRAINING OF 20 NUMBER OF TEACHERS /CAREGIVER ON PRACTICES	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	6,058,000	320,000	0	0



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capacity performance management	AND TABOOS THAT AFFECTS NUTRITIONAL STATUS OF WOMEN AND ADOLESCENT GIRLS HEALTH AND HYGIENE							
0501022400030 0 - Human and institutional capacity performance management	NUT 5HRN. 5.2.9 TRAINING OF 10 NUMBERS OF PEER EDUCATORS (ADOLESCENT AND YOUNG GIRLS) ON PRACTICES AND TABOOS THAT AFFECTS NUTRITIONAL STATUS OF WOMEN AND GIRLS HEALTH AND HYGIENE	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	1,707,010	0	0	0
0501042300010 0 - Integrated supportive supervision	PROVISION OF MOTORCYCLES FOR 21 EDUCATION AREA EVALUATORS (INPECTORS) IN 21 LGAS	23010146 - PURCHASE OF MOTOR CYCLES	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,500,000	0	31,500,000	31,500,000
0502022300010 0 - Advocacy and sensitization	REDUCTION OF OUT-OF-SCHOOL CHILDREN:(OOSC) RATE VIA:HOME - GROW SCHOOL FEEDING PROGRAMME,SECOND CHANCE EDUCATION, COMMUNITY AWARENESS AND ENGAGEMENT FROM 60% TO 35%	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	0	0	0
0502032600010 0 - School feeding	NUT .1. SBPS ESTABLISHMENT OF90 SCHOOL GARDEN ACROSS THE STATE WITH THE USE OF SIMPLE FARM TOOLS TO COMPLEMENT SCHOOL FEEDING PROGRAMME	23040106 - PLANTING AND CULTIVATION	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	0	0	20,350,000	20,350,000
0502052300010 0 - Parental and community support	GOVERNMENT INTERVENTION ON PAYMENT OF EXAMINATION FEES FOR STUDENTS IN PUBLIC SCHOOLS:WAEC & JAMB 23,000,BECE 45,000 CEE 51,000	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	1,500,000,000	1,348,689,584	0	0
0502052300020 0 - Parental and community support	PROVISION OF BURSARY AWARDS TO 10 EXECUTIVE OFFICERS TO ATTEND COURSES WITHIN A YEAR	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	15,000,000	0	0



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0502062300010 0 - Tertiary institutions' new courses accreditation	ACCREDITATION OF TECHINICAL COURSES :(1)BUILDING AND CONSTRUCTIONS (2)ELECTRICAL INSTALLATIONS AND MAINTENANCE (3)CARPENTRY AND JOINERY (4)FURNITURE AND UPHOLSTERY AND (5)ICT AT GTC ANKPA,GTC IDAH,GTC OBOROKE AND GTC MOPA	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	40,000,000	0	0	0
0503012300010 0 - Inclusive Education	EDUCATION FOR ALL /SDG4:NATIONAL AND STATE COMPETITION FOR STUDENTS IN SCIENCES WITH 1 YEAR	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	0	0	0
0503012300020 0 - Inclusive Education	SUBSIDY FOR STATE EXAMINATION:BASIC 6 EVALUATION EXAMINATION	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	26,000,000	0	0	0
0503012300030 0 - Inclusive Education	PROVISION OF EQUAL ACCESS TO QUALITY EDUCATION(ECCDE/BASIC)	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	0	0	0
0503022300010 0 - Special education	INCLUSIVE EDUCATION (LEARNERS WITH SPECIAL NEEDS)	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	0	0	0
0503022300020 0 - Special education	INCLUSIVE EDUCATION/ PROVISION OF LEARNING AIDS (BRAIDS TYPEWRITER,HEARING AID,WHEEL CHAIR AND OTHERS) FOR SPECIAL EDUCATION (LEARNERS WITH SPECIAL NEED) IN 3 SPECIAL SCHOOLS AT IYALE,EGBE AND ZANGO DAJI	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,000,000	0	100,000,000	100,000,000
0503042300010 0 - Second chance education	DEVELOPMENT OF E-LEARNING PROGRAMME(MOBILE APPLICATION) FOR TEACHERS, STUDENTS AND PUPILS ACROSS THE STATE	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	60,000,000	24,461,000	100,000,000	100,000,000
0503052300010 0 - Girls/Boys child education	GIRL CHILD EDUCATION IN UBE/POST BASIC: MATHEMATICS AND SCIENCE COMPETITION FOR GIRL CHILD, HEALTH PROGRAMMES	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	0	0	0



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0503052400010 0 - Girls/Boys child education	ESTABLISHMENT OF GOVERNMENT DAY SECONDARY SCHOOL ZANGO DAJI	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12210100 - ADAVI	50,000,000	0	50,000,000	50,000,000
0504022300010 0 - Instructional and learning materials	SUPPLY OF SCIENCES LABORATORY EQUIPMENT TO PHYSICS ,CHEMISTRY, BIOLOGY, AGRIC, HOMEC AND ICT LABS IN 21 GOVERNMENT SCIENCE SECONDARY SCHOOLS IN 21 LGAS	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,000,000	0	377,964,246	377,964,246
0504022300020 0 - Instructional and learning materials	SUPPLY OF 120,000 COPIES OF CUSTOMISED MATHEMATICS AND ENGLISH TEXTBOOKS TO SECONDARY SCHOOLS	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	50,981,025	0	54,000,000	54,000,000
0504022300030 0 - Instructional and learning materials	PROVISION OF EQUIPMENT TO AID GENDER ISSUES IN BASIC AND POST BASIC EDUCATION :EQUIPMENT -126 KNITTING & SEWING MACHINES ,132 DRYERS & 132 HAIR ROLLERS WHILE LEARNING MATERIALS.	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000
0504022300040 0 - Instructional and learning materials	PROVISIONS OF 25,000 COPIES NEW CURRICULUMS AND TEACHER'S GUIDE ACROSS ALL SUBJECTS IN BASIC AND POST BASIC LEVELS.	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	0	100,000,000	100,000,000
0505012300020 0 - Schools' infrastructure construction and rehabilitation	RENOVATIONS /REHABILITATIONS OF 15 SECONDARY SCHOOLS PERIMETER FENCING ACROSS THE STATE IN ALL LGA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	210,000,000	0	0	0
0505012300030 0 - Schools' infrastructure construction and rehabilitation	RENOVATIONS /REMODELLING OF SECONDARY SCHOOLS ACROSS THE STATE (ALL)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	202,490,979	0	2,030,414,522	2,030,414,522
0505012300040 0 - Schools' infrastructure	PROVISIONS OF LEARNING OF INFRASTRUCTURE IN PUBLIC SCHOOLS	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	0	0	0



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construction and rehabilitation								
0505012300050 0 - Schools' infrastructure construction and rehabilitation	ESTABLISHMENT OF EJIGBO COMMUNITY SECONDARY SCHOOL	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12220300 - ANKPA	20,000,000	0	30,000,000	30,000,000
0505012300060 0 - Schools' infrastructure construction and rehabilitation	RENOVATION/UPGRADING OF EXISTING TECHNICAL SCHOOLS (ANKPA, IDAH,OBOROKE AND MOPA)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	270,000,000	0	150,000,000	150,000,000
0505012300070 0 - Schools' infrastructure construction and rehabilitation	RENOVATION AND EXPANSION LEARNING ENVIRONMENT IN 42 SCHOOLS 2 PER LGA (GYB LEGACY/MODEL SCHOOL PROJECT)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	100,000,000	0	100,000,000	100,000,000
0505012300080 0 - Schools' infrastructure construction and rehabilitation	RENOVATION OF ABDULAZIZ ATTA MEMORIAL COLLEGE(AAMCO), OKENE	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12211700 - OKENE	200,000,000	0	100,000,000	100,000,000
0505012300090 0 - Schools' infrastructure construction and rehabilitation	RENOVATION OF GOVERNMENT SECONDARY SCHOOL OGAMINANA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12210100 - ADAVI	100,000,000	0	100,000,000	100,000,000
0505012300100 0 - Schools' infrastructure construction and rehabilitation	RENOVATION OF OKENE SECONDARY SCHOOL	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12211700 - OKENE	75,000,000	0	75,000,000	75,000,000
0505012300110 0 - Schools' infrastructure construction and rehabilitation	PROCUREMENT OF EQUIPMENT TO GOVERNMENT TECHNICAL SCHOOLS WORKSHOP:AUTO-MECHANIC W/SHOP, WELDING AND FABRICATION W/SHOP , CARPENTRY AND JOINERY W/SHOP AND OTHERS	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	80,000,000	0	100,000,000	100,000,000
0505012400010 0 - Schools' infrastructure	RENOVATION OF ECWA SECONDARY SCHOOL, MOPA	23030106 - REHABILITATION	70981 - EDUCATION N.E.C	12231300 - MOPA-AMURO	20,000,000	0	20,000,000	20,000,000



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construction and rehabilitation		/ REPAIRS - PUBLIC SCHOOLS						
0505012400020 0 - Schools' infrastructure construction and rehabilitation	RENOVATION OF PUBLIC PRIMARY SCHOOL IN ISANLU	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12232000 - YAGBA EAST	20,000,000	0	20,000,000	20,000,000
0505012500170 0 - Schools' infrastructure construction and rehabilitation	RENOVATION OF GOVERNMENT SECONDARY SCHOOL (GSS) ABEJUKOLO	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12221900 - OMALA	230,000,000	0	50,000,000	50,000,000
0505012600170 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF CLASSROOMS IN SELECTED NUMBER OF SCHOOLS ACROSS THE STATE (AGILE PROJECT)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	400,000,000	383,061,660	30,616,282,000	15,616,282,000
0505012600180 0 - Schools' infrastructure construction and rehabilitation	RENOVATION OF CLASSROOMS IN SELECTED NUMBER OF SCHOOLS ACROSS THE STATE (AGILE PROJECT)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	1,100,000,000	1,043,442,109	28,022,380,421	15,022,380,421
0505032300010 0 - Libraries and laboratories	RENOVATION OF STATE LIBRARY COMPLEX / PROVISION OF READERS INFRASTRUCTURE AND BOOKS	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70981 - EDUCATION N.E.C	12231200 - LOKOJA	33,500,000	0	0	0
0505032300020 0 - Libraries and laboratories	UPGRADING OF SCIENCE LABORATORY IN ALL SPECIAL SCIENCE SECONDARY SCHOOLS ACROSS THE STATE	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	65,000,000	0	65,000,000	65,000,000
0505042300010 0 - Water, sanitation and hygiene	DISINFECTANT FOR SCHOOLS, MOTORIZED BOREHOLE FOR WATER SUPPLY IN SCHOOLS AND ADVOCACY ON BACK TO SCHOOL	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70981 - EDUCATION N.E.C	12231200 - LOKOJA	20,760,000	0	0	0
0505042300020 0 - Water, sanitation and hygiene	CONSTRUCTION OF VIP TOILETS AND SANITATION FOR SCHOOLS ACROSS THE STATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	28,678,975	0	28,678,975	28,678,975
0505052300010 0 - School safety	INFRARED THERMOMETER FOR TEMPERATURE READING AND FIRST AIDS KITS	23010124 - PURCHASE OF TEACHING /	70981 - EDUCATION N.E.C	12231200 - LOKOJA	19,800,000	0	0	0



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		LEARNING AID EQUIPMENT						
0505052300020 0 - School safety	PROCUREMENT AND INSTALLATION OF CCTV CAMERA TO 3 SCHOOLS PER LGA IN THE STATE (4 CCTV CAMERA IN 63 SCHOOLS)	23010132 - PURCHASE OF SECURITY GADGETS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	10,000,000	0	25,200,000	25,200,000
0506012300010 0 - ICT equipment, software and expertise	ACQUISITION OF 15 PLOTS OF LAND FOR EDUCATION RESOURCE CENTRE	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	0	30,000,000	30,000,000
0506012300020 0 - ICT equipment, software and expertise	GOVERNMENT INTERVENTION ON SCIENCE E-LIBRARY , CBT CENTRE(SIP)	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	0	0	0
0506022300010 0 - Research and development	MATHS IMPROVEMENT PROJECT IN COLLABORATION WITH NATIONAL MATHEMATICAL CENTRE;TRAINING OF 21 MATHEMATICS TEACHERS AND 1,050 STUDENTS	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	20,000,000	0	0	0
0506022300020 0 - Research and development	KOGI WIDE GOVERNOR'S ANNUAL ACADEMIC EXCELLENCE COMPETITION IN SECONDARY SCHOOLS ACROSS THE STATE	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	0	0	0
0506032300010 0 - Data and data management	UPGRADING OF FACILITIES AT EDUCATION MANAGEMENT INFORMATION SYSTEM UNIT (EMIS), MOE HEADQUARTERS	23050102 - COMPUTER SOFTWARE ACQUISITION	70981 - EDUCATION N.E.C	12231200 - LOKOJA	15,000,000	0	16,000,000	16,000,000
0510012300010 0 - Education Not Elsewhere Classified	PROCUREMENT OF SPORTS EQUIPMENT IN SCHOOLS -15 VOLLEYBALL COURTS, 15 BADMINTON COURTS, 15 LAWN TENNIS COURTS ,15 TABLE TENNIS BOARD	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	20,000,000	0	30,000,000	30,000,000
0510012300030 0 - Education	ESTABLISHMENT OF 90 SCHOOL GARDENS ACROSS THE STATE	23010101 - PURCHASE /	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	0	0	0



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Not Elsewhere Classified		ACQUISITION OF LAND						
0510012300040 0 - Education Not Elsewhere Classified	SCHOLARSHIP FOR 10 EDUCATION OFFICERS FOR FURTHER STUDIES AND EDUCATION RESEARCH WITHIN 1 YEAR	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	50,000,000	0	0	0
1010012300330 0 - Water Resources and Rural Deve - General	RENOVATION,SINKING OF BOREHOLE AND PROVISION OF DESK IN GOVERNMENT GIRLS MODEL SECONDARY SCHOOL, OGBONICHA	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70981 - EDUCATION N.E.C	12231200 - LOKOJA	75,000,000	0	75,000,000	75,000,000
1110012300460 0 - Information Communication and Technology - General	PROVISION OF 2 LAPTOPS,1 PRINTER AND OTHER ACCESSORIES FOR EACH DEPARTMENT IN THE MINISTRY OF EDUCATION HEADQUARTER	23010140 - PURCHASE OF OFFICE EQUIPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	0	30,000,000	30,000,000
1110012300470 0 - Information Communication and Technology - General	GOVERNMENT INTERVENTION ON ICT PARK/HUB(SIP)	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	30,000,000	0	0	0
1110012300480 0 - Information Communication and Technology - General	ESTABLISHMENT OF ONE (1 NO.) PILOT ICT CENTRE IN ONE SECONDARY PER LOCAL GOVERNMENT	23010113 - PURCHASE OF COMPUTERS	70981 - EDUCATION N.E.C	12242200 - STATE WIDE	34,000,000	0	100,000,000	100,000,000
1310012301390 0 - Reform of Government and Governance - General	CONSTRUCTION OF ADDITIONAL OFFICE COMPLEX FOR MINISTRY OF EDUCATION AND RENOVATION OF THE UPSTAIR BLOCK	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	0	0	0
1310012301400 0 - Reform of Government and Governance - General	RESTRUCTURING OF THE GENERAL STORE AT THE MINISTRY OF EDUCATION HEADQUARTER	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	0	0	0
1310012301410 0 - Reform of Government and Governance - General	TRAINING FOR 1000 EDUCATION OFFICERS AND TEACHERS WITHIN 1 YEAR	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	0	0	0



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1310012301420 0 - Reform of Government and Governance - General	CONSTRUCTION OF BIO. TECH PRODUCTION PROJECT CENTRE FOR PRODUCTION OF SOAP, HAND SANITIZER AND OTHERS	23020124 - CONSTRUCTION OF MARKETS/ PARKS	70981 - EDUCATION N.E.C	12231200 - LOKOJA	10,000,000	0	0	0



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051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	3,608,517,000	3,609,125,550	3,717,860,000	3,717,860,000
12	INDEPENDENT REVENUE	8,517,000	9,125,550	21,860,000	21,860,000
1202	NON-TAX REVENUE	8,517,000	9,125,550	21,860,000	21,860,000
120204	FEES - GENERAL	8,072,000	9,125,550	21,860,000	21,860,000
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	8,072,000	9,125,550	21,860,000	21,860,000
120207	EARNINGS -GENERAL	445,000	0	0	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	445,000	0	0	0
13	AID AND GRANTS	3,600,000,000	3,600,000,000	3,696,000,000	3,696,000,000
1302	GRANTS	3,600,000,000	3,600,000,000	3,696,000,000	3,696,000,000
130201	DOMESTIC GRANTS	3,600,000,000	3,600,000,000	3,600,000,000	3,600,000,000
13020102	CAPITAL GRANTS FROM FGN	3,600,000,000	3,600,000,000	3,600,000,000	3,600,000,000
130202	FOREIGN GRANTS	0	0	96,000,000	96,000,000
13020202	CAPITAL FOREIGN GRANTS	0	0	96,000,000	96,000,000
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	10,096,136,791	8,123,019,174.71	7,709,612,802	7,709,612,802
21	PERSONNEL COST	370,760,791	275,383,390.03	375,578,177	371,578,177
2101	SALARY	370,760,791	275,383,390.03	371,578,177	371,578,177
210101	SALARIES AND WAGES	370,760,791	275,383,390.03	371,578,177	371,578,177
21010101	SALARY	370,760,791	275,383,390.03	371,578,177	371,578,177
22	OTHER RECURRENT COSTS	3,525,376,000	1,762,000,000	138,034,625	138,034,625
2202	OVERHEAD COST	3,525,376,000	1,762,000,000	138,034,625	138,034,625
220201	TRAVEL & TRANSPORT - GENERAL	6,000,000	0	2,000,000	2,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	6,000,000	0	2,000,000	2,000,000
220202	UTILITIES - GENERAL	2,000,000	900,000	984,625	984,625



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22020203	WATER RATE	0	0	300,000	300,000
22020204	ELECTRICITY BILL /CHARGES	2,000,000	900,000	450,000	450,000
22020205	TELEPHONE CHARGES	0	0	234,625	234,625
220203	MATERIALS & SUPPLIES - GENERAL	3,228,000,000	1,506,265,000	16,500,000	16,500,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,000,000	1,395,000	6,000,000	6,000,000
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	3,220,000,000	1,500,000,000	0	0
22020323	OFFICE AND GENERAL EXPENSES	6,000,000	4,870,000	10,500,000	10,500,000
220204	MAINTENANCE SERVICES - GENERAL	13,000,000	2,160,000	3,500,000	3,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	12,000,000	1,560,000	2,500,000	2,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	600,000	1,000,000	1,000,000
220205	TRAINING - GENERAL	500,000	360,000	2,500,000	2,500,000
22020501	LOCAL TRAINING	500,000	360,000	2,500,000	2,500,000
220206	OTHER SERVICES - GENERAL	266,000,000	250,030,000	4,701,000	4,701,000
22020601	SECURITY SERVICES EXPENSES	6,000,000	30,000	4,701,000	4,701,000
22020606	TRACK AND TRACE (TNT) EXPENSES	260,000,000	250,000,000	0	0
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	0	0	1,000,000	1,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	0	0	1,000,000	1,000,000
220209	FINANCIAL CHARGES - GENERAL	0	0	50,000	50,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	0	0	50,000	50,000
220210	MISCELLANEOUS EXPENSES GENERAL	9,876,000	2,285,000	106,799,000	106,799,000
22021001	REFRESHMENT & MEALS	9,876,000	2,285,000	5,200,000	5,200,000
22021002	PUBLICITY & ADVERTISEMENTS	0	0	800,000	800,000
22021009	FAMILY LIFE AND HIV/HEALTH EDUCATION	0	0	96,000,000	96,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	0	0	2,500,000	2,500,000
22021032	ALL FESTIVAL BOTH STATE AND NATIONAL EXPENSES	0	0	1,000,000	1,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	0	0	1,299,000	1,299,000
23	CAPITAL EXPENDITURE	6,200,000,000	6,085,635,784.68	7,200,000,000	7,200,000,000
2302	CONSTRUCTION / PROVISION	6,200,000,000	6,085,635,784.68	7,200,000,000	7,200,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	6,200,000,000	6,085,635,784.68	7,200,000,000	7,200,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	6,200,000,000	6,085,635,784.68	7,200,000,000	7,200,000,000
051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
709	EDUCATION	10,096,136,791	9,833,347,005	7,709,612,802	7,709,612,802
7091	PRE-PRIMARY AND PRIMARY EDUCATION	10,096,136,791	9,833,347,005	7,709,612,802	7,709,612,802
70912	PRIMARY EDUCATION	10,096,136,791	9,833,347,005	7,709,612,802	7,709,612,802

051700200100	STATE UNIVERSAL BASIC EDUCATION BOARD							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	6,200,000,000	6,085,635,785	7,200,000,000	7,200,000,000
0505012300120 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ RENOVATION OF SCHOOL BUILDINGS/ SCHOOL FURNITURES/ BOREHOLE/ VIP TOILETS	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70912 - PRIMARY EDUCATION	12231200 - LOKOJA	6,200,000,000	6,085,635,785	7,200,000,000	7,200,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



051700800100	KOGI STATE LIBRARY BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	0	10,020,000	1,600,000	1,600,000
12	INDEPENDENT REVENUE	0	10,020,000	1,600,000	1,600,000
1202	NON-TAX REVENUE	0	10,020,000	1,600,000	1,600,000
120207	EARNINGS -GENERAL	0	3,350,000	1,200,000	1,200,000
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	0	1,350,000	750,000	750,000
12020787	EARNING FROM E-LIBRARY/ CBT CENTRE	0	2,000,000	450,000	450,000
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	0	6,670,000	400,000	400,000
12020803	RENT FROM SECRETARIAT/ GOVERNMENT OPEN SPACE	0	6,670,000	400,000	400,000
051700800100	KOGI STATE LIBRARY BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	40,502,552	23,922,061.39	51,300,426	51,300,426
21	PERSONNEL COST	35,250,000	20,534,061.39	35,250,000	35,250,000
2101	SALARY	35,250,000	20,534,061.39	35,250,000	35,250,000
210101	SALARIES AND WAGES	35,250,000	20,534,061.39	35,250,000	35,250,000
21010101	SALARY	35,000,000	20,294,061.39	35,000,000	35,000,000
21010104	AUXILLARY STAFF	250,000	240,000	250,000	250,000
22	OTHER RECURRENT COSTS	5,252,552	3,388,000	16,050,426	16,050,426
2202	OVERHEAD COST	5,252,552	3,388,000	16,050,426	16,050,426
220201	TRAVEL & TRANSPORT - GENERAL	173,520	80,000	1,673,520	1,673,520
22020102	TRAVEL AND TRANSPORT - OTHERS	99,407	80,000	1,599,407	1,599,407
22020108	TRAVEL OPERATION AND LOGISTICS	74,113	0	74,113	74,113
220202	UTILITIES - GENERAL	84,919	6,000	84,919	84,919
22020201	INTERNET ACCESS CHARGES	10,276	6,000	10,276	10,276
22020203	WATER RATE	37,057	0	37,057	37,057
22020205	TELEPHONE CHARGES	37,586	0	37,586	37,586



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



220203	MATERIALS & SUPPLIES - GENERAL	1,702,415	1,282,000	7,600,289	7,600,289
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	499,400	2,500,000	2,500,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	187,737	111,900	187,737	187,737
22020312	LIBRARY EXPENSES	602,126	444,000	2,500,000	2,500,000
22020323	OFFICE AND GENERAL EXPENSES	412,552	226,700	2,412,552	2,412,552
220204	MAINTENANCE SERVICES - GENERAL	563,526	420,000	563,526	563,526
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	500,000	420,000	500,000	500,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	63,526	0	63,526	63,526
220205	TRAINING - GENERAL	18,528	0	118,528	118,528
22020501	LOCAL TRAINING	18,528	0	118,528	118,528
220206	OTHER SERVICES - GENERAL	522,763	312,150.80	822,763	822,763
22020601	SECURITY SERVICES EXPENSES	31,763	0	331,763	331,763
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	491,000	312,150.80	491,000	491,000
220208	FUEL & LUBRICANTS - GENERAL	552,938	550,000	2,052,938	2,052,938
22020801	MOTOR VEHICLE FUEL COST	500,000	500,000	2,000,000	2,000,000
22020803	PLANTS/ GENERATOR FUEL COST	52,938	50,000	52,938	52,938
220209	FINANCIAL CHARGES - GENERAL	26,469	5,849.20	26,469	26,469
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	26,469	5,849.20	26,469	26,469
220210	MISCELLANEOUS EXPENSES GENERAL	1,607,474	732,000	3,107,474	3,107,474
22021001	REFRESHMENT & MEALS	500,000	342,000	1,000,000	1,000,000
22021002	PUBLICITY & ADVERTISEMENTS	38,655	35,000	38,655	38,655
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	68,819	60,000	68,819	68,819
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	295,000	2,000,000	2,000,000
051700800100	KOGI STATE LIBRARY BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
709	EDUCATION	40,502,552	23,922,061	51,300,426	51,300,426
7097	R & D EDUCATION	40,502,552	23,922,061	51,300,426	51,300,426



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



70971	R & D EDUCATION	40,502,552	23,922,061	51,300,426	51,300,426



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



051700900100	ADULT & NON-FORMAL EDUCATION BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	0	70,000	70,000	70,000
12	INDEPENDENT REVENUE	0	70,000	70,000	70,000
1202	NON-TAX REVENUE	0	70,000	70,000	70,000
120204	FEES - GENERAL	0	70,000	70,000	70,000
12020414	EVENING CLASSES/EXTRA- MURAL CENTRES/CLASSES	0	25,000	25,000	25,000
12020425	REGISTRATION OF POST LITERACY CLASSES (EXAM)	0	15,000	15,000	15,000
12020433	EXAMINATION FEES	0	10,000	10,000	10,000
12020441	FEES FROM VOCATIONAL IMPROVEMENT CENTRES	0	20,000	20,000	20,000
051700900100	ADULT & NON-FORMAL EDUCATION BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	113,205,873	56,502,970.35	198,211,884	198,211,884
21	PERSONNEL COST	87,853,873	53,580,124.35	158,289,884	158,289,884
2101	SALARY	42,853,873	29,580,124.35	50,289,884	50,289,884
210101	SALARIES AND WAGES	42,853,873	29,580,124.35	50,289,884	50,289,884
21010101	SALARY	42,853,873	29,580,124.35	50,289,884	50,289,884
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	45,000,000	24,000,000	108,000,000	108,000,000
210201	ALLOWANCES	45,000,000	24,000,000	108,000,000	108,000,000
21020108	AUXILIARY STAFF & IT STUDENTS ALLOWANCE	45,000,000	24,000,000	108,000,000	108,000,000
22	OTHER RECURRENT COSTS	25,352,000	2,922,846	39,922,000	39,922,000
2202	OVERHEAD COST	25,352,000	2,922,846	39,922,000	39,922,000
220201	TRAVEL & TRANSPORT - GENERAL	1,000,000	830,923	1,500,000	1,500,000
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	1,000,000	830,923	1,500,000	1,500,000
220202	UTILITIES - GENERAL	200,000	0	3,000,000	3,000,000
22020201	INTERNET ACCESS CHARGES	200,000	0	3,000,000	3,000,000
220203	MATERIALS & SUPPLIES - GENERAL	1,820,000	575,423	5,920,000	5,920,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,000,000	396,923	2,000,000	2,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	60,000	0	800,000	800,000
22020323	OFFICE AND GENERAL EXPENSES	720,000	178,500	1,620,000	1,620,000
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	40,000	0	1,500,000	1,500,000
220204	MAINTENANCE SERVICES - GENERAL	1,800,000	345,000	2,800,000	2,800,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000	185,000	1,000,000	1,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	500,000	94,000	1,500,000	1,500,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	100,000	0	100,000	100,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	200,000	66,000	200,000	200,000
220205	TRAINING - GENERAL	14,700,000	0	17,000,000	17,000,000
22020501	LOCAL TRAINING	14,700,000	0	17,000,000	17,000,000
220206	OTHER SERVICES - GENERAL	1,052,000	228,500	2,052,000	2,052,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	52,000	0	52,000	52,000
22020639	CONDUCT OF EXAMS EXPENSES	1,000,000	228,500	2,000,000	2,000,000
220208	FUEL & LUBRICANTS - GENERAL	900,000	725,000	1,200,000	1,200,000
22020801	MOTOR VEHICLE FUEL COST	700,000	652,000	1,000,000	1,000,000
22020803	PLANTS/ GENERATOR FUEL COST	200,000	73,000	200,000	200,000
220209	FINANCIAL CHARGES - GENERAL	50,000	0	300,000	300,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	50,000	0	300,000	300,000
220210	MISCELLANEOUS EXPENSES GENERAL	3,830,000	218,000	6,150,000	6,150,000
22021001	REFRESHMENT & MEALS	360,000	68,000	500,000	500,000
22021002	PUBLICITY & ADVERTISEMENTS	100,000	0	500,000	500,000
22021003	CELEBRATION/ REMEMBRANCE DAY	200,000	0	500,000	500,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	1,520,000	100,000	3,000,000	3,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	150,000	40,000	150,000	150,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,500,000	10,000	1,500,000	1,500,000
051700900100	ADULT & NON-FORMAL EDUCATION BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



709	EDUCATION	113,205,873	56,502,970	198,211,884	198,211,884
7095	EDUCATION NOT DEFINABLE BY LEVEL	113,205,873	56,502,970	198,211,884	198,211,884
70951	EDUCATION NOT DEFINABLE BY LEVEL	113,205,873	56,502,970	198,211,884	198,211,884



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051701800100	KOGI STATE POLYTECHNIC, LOKOJA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	949,893,283.70	676,083,450	852,397,700	852,397,700
12	INDEPENDENT REVENUE	949,893,283.70	676,083,450	852,397,700	852,397,700
1202	NON-TAX REVENUE	949,893,283.70	676,083,450	852,397,700	852,397,700
120204	FEES - GENERAL	949,893,283.70	506,694,450	836,749,700	836,749,700
12020409	TUITION FEES/ SDC TUITION FEES	949,893,283.70	382,118,450	711,999,700	711,999,700
12020412	TRANSCRIPT FEES	0	124,376,000	14,100,000	14,100,000
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	0	200,000	100,000	100,000
12020487	ORIGINAL CERTIFICATE FEE	0	0	82,775,000	82,775,000
12020488	COLLECTION OF STATEMENT OF RESULT FEE	0	0	27,775,000	27,775,000
120206	SALES - GENERAL	0	109,389,000	15,360,000	15,360,000
12020607	SALES OF FORMS	0	100,000,000	15,360,000	15,360,000
12020633	SALES OF STUDENT I.D. CARDS	0	9,389,000	0	0
120207	EARNINGS -GENERAL	0	60,000,000	288,000	288,000
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	0	60,000,000	288,000	288,000
051701800100	KOGI STATE POLYTECHNIC, LOKOJA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	6,678,517,397	4,394,905,700.04	8,539,114,232	8,539,114,232
21	PERSONNEL COST	4,064,226,531	3,830,581,387.31	5,294,809,232	5,294,809,232
2101	SALARY	4,039,226,531	3,821,581,387.31	5,269,809,232	5,269,809,232
210101	SALARIES AND WAGES	4,039,226,531	3,821,581,387.31	5,269,809,232	5,269,809,232
21010101	SALARY	4,002,426,531	3,809,084,141.76	5,233,009,232	5,233,009,232
21010104	AUXILLARY STAFF	36,800,000	12,497,245.55	36,800,000	36,800,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,000,000	9,000,000	25,000,000	25,000,000
210201	ALLOWANCES	25,000,000	9,000,000	25,000,000	25,000,000
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	25,000,000	9,000,000	25,000,000	25,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22	OTHER RECURRENT COSTS	1,220,390,866	547,808,608.84	1,476,805,000	1,476,805,000
2202	OVERHEAD COST	1,192,890,866	531,803,208.84	1,449,305,000	1,449,305,000
220201	TRAVEL & TRANSPORT - GENERAL	34,705,840	17,619,054	36,350,000	36,350,000
22020102	TRAVEL AND TRANSPORT - OTHERS	25,600,000	17,619,054	25,600,000	25,600,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	1,000,000	0	5,000,000	5,000,000
22020107	FIELD TRIP EXPENSES	750,000	0	750,000	750,000
22020108	TRAVEL OPERATION AND LOGISTICS	7,355,840	0	5,000,000	5,000,000
220202	UTILITIES - GENERAL	39,500,000	9,140,756.71	82,500,000	82,500,000
22020201	INTERNET ACCESS CHARGES	10,000,000	110,000	25,000,000	25,000,000
22020203	WATER RATE	4,000,000	1,908,606.63	10,000,000	10,000,000
22020204	ELECTRICITY BILL /CHARGES	18,000,000	5,526,150.08	40,000,000	40,000,000
22020205	TELEPHONE CHARGES	7,500,000	1,596,000	7,500,000	7,500,000
220203	MATERIALS & SUPPLIES - GENERAL	224,398,491	53,644,598.63	261,875,000	261,875,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	18,194,246	11,209,170.10	25,000,000	25,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	4,500,000	222,400	4,500,000	4,500,000
22020304	DRUGS AND MEDICAL SUPPLIES	20,000,000	1,412,980	20,000,000	20,000,000
22020305	UNIFORMS AND OTHER CLOTHINGS	3,500,000	0	3,500,000	3,500,000
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	13,875,000	2,474,400	13,875,000	13,875,000
22020312	LIBRARY EXPENSES	10,000,000	332,500	10,000,000	10,000,000
22020323	OFFICE AND GENERAL EXPENSES	144,579,245	37,993,148.53	150,000,000	150,000,000
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	9,750,000	0	35,000,000	35,000,000
220204	MAINTENANCE SERVICES - GENERAL	114,690,105	33,747,091.11	160,550,000	160,550,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	25,000,000	12,490,000	10,000,000	10,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	10,000,000	2,216,500	15,000,000	15,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,190,105	2,211,750	45,000,000	45,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	10,000,000	673,500	15,000,000	15,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	5,000,000	3,005,724.33	5,000,000	5,000,000
22020409	WORKSHOP MAINTENANCE	5,500,000	474,700	5,050,000	5,050,000
22020421	MAINTENANCE OF HOSTELS	15,000,000	795,066.78	18,000,000	18,000,000



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22020423	REPAIR AND MAINTENANCE OF BOREHOLE	7,500,000	4,457,000	15,000,000	15,000,000
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	7,500,000	4,268,650	7,500,000	7,500,000
22020434	ELECTRICAL INSTALLATION/ REPAIRS	25,000,000	3,154,200	25,000,000	25,000,000
220205	TRAINING - GENERAL	43,840,000	21,642,507.75	40,840,000	40,840,000
22020501	LOCAL TRAINING	20,000,000	10,843,014.75	13,000,000	13,000,000
22020502	INTERNATIONAL TRAINING	2,500,000	0	6,500,000	6,500,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	6,573,773	10,000,000	10,000,000
22020541	GOVERNMENT INTERVENTION ON PAYMENT OF EXAMINATION FEES FOR STUDENTS IN PUBLIC SCHOOLS:WAEC & JAMB, BECE, CEE	11,340,000	4,225,720	11,340,000	11,340,000
220206	OTHER SERVICES - GENERAL	248,065,000	49,698,231.17	448,065,000	448,065,000
22020601	SECURITY SERVICES EXPENSES	20,000,000	8,034,750	20,000,000	20,000,000
22020602	OFFICE RENT	4,515,000	1,187,735.65	4,515,000	4,515,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	55,000,000	16,582,064.02	55,000,000	55,000,000
22020639	CONDUCT OF EXAMS EXPENSES	50,500,000	23,427,756.50	50,500,000	50,500,000
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	1,250,000	0	1,250,000	1,250,000
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	115,550,000	0	315,550,000	315,550,000
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	1,250,000	465,925	1,250,000	1,250,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	11,500,000	4,847,280	20,500,000	20,500,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	6,500,000	4,847,280	15,500,000	15,500,000
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	5,000,000	0	5,000,000	5,000,000
220208	FUEL & LUBRICANTS - GENERAL	143,395,630	58,401,742.50	142,500,000	142,500,000
22020801	MOTOR VEHICLE FUEL COST	25,895,630	24,098,938	25,000,000	25,000,000
22020803	PLANTS/ GENERATOR FUEL COST	7,500,000	1,980,030	7,500,000	7,500,000
22020806	DIESEL EXPENSES	110,000,000	32,322,774.50	110,000,000	110,000,000
220209	FINANCIAL CHARGES - GENERAL	31,300,000	21,771,197.59	30,000,000	30,000,000



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22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	10,000,000	492,247.59	10,000,000	10,000,000
22020902	INSURANCE PREMIUM	21,300,000	21,278,950	20,000,000	20,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	301,495,800	261,290,749.38	226,125,000	226,125,000
22021001	REFRESHMENT & MEALS	90,600,000	90,421,000	85,000,000	85,000,000
22021002	PUBLICITY & ADVERTISEMENTS	15,000,000	5,317,428.73	15,000,000	15,000,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	3,500,000	0	5,500,000	5,500,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	7,500,000	884,100	7,500,000	7,500,000
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	625,000	0	625,000	625,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	5,000,000	0	5,000,000	5,000,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	20,000,000	10,816,802.44	20,000,000	20,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	156,770,800	153,851,418.21	85,000,000	85,000,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	2,500,000	0	2,500,000	2,500,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	15,000,000	9,855,450	15,000,000	15,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	15,000,000	9,855,450	15,000,000	15,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	15,000,000	9,855,450	15,000,000	15,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	12,500,000	6,149,950	12,500,000	12,500,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	12,500,000	6,149,950	12,500,000	12,500,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	12,500,000	6,149,950	12,500,000	12,500,000
23	CAPITAL EXPENDITURE	1,393,900,000	16,515,703.89	1,767,500,000	1,767,500,000
2301	FIXED ASSETS PURCHASED	545,000,000	1,019,000	1,050,000,000	1,050,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	545,000,000	1,019,000	1,050,000,000	1,050,000,000
23010105	PURCHASE OF MOTOR VEHICLES	350,000,000	779,000	850,000,000	850,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	55,000,000	0	55,000,000	55,000,000
23010113	PURCHASE OF COMPUTERS	25,000,000	0	25,000,000	25,000,000
23010114	PURCHASE OF COMPUTER PRINTERS	20,000,000	240,000	20,000,000	20,000,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	25,000,000	0	25,000,000	25,000,000



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23010118	PURCHASE OF SCANNERS	10,000,000	0	15,000,000	15,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	20,000,000	0	20,000,000	20,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	40,000,000	0	40,000,000	40,000,000
2302	CONSTRUCTION / PROVISION	721,400,000	15,496,703.89	583,000,000	583,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	721,400,000	15,496,703.89	583,000,000	583,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	50,000,000	0	300,000,000	300,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	106,400,000	5,047,200	28,000,000	28,000,000
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	360,000,000	0	100,000,000	100,000,000
23020128	CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	150,000,000	0	100,000,000	100,000,000
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	55,000,000	10,449,503.89	55,000,000	55,000,000
2303	REHABILITATION / REPAIRS	32,500,000	0	32,500,000	32,500,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32,500,000	0	32,500,000	32,500,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	20,000,000	0	20,000,000	20,000,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY	12,500,000	0	12,500,000	12,500,000
2305	OTHER CAPITAL PROJECTS	95,000,000	0	102,000,000	102,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	95,000,000	0	102,000,000	102,000,000
23050101	RESEARCH AND DEVELOPMENT	77,000,000	0	77,000,000	77,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	18,000,000	0	25,000,000	25,000,000
051701800100	KOGI STATE POLYTECHNIC, LOKOJA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
709	EDUCATION	6,678,517,397	4,394,905,700	8,539,114,232	8,539,114,232
7094	TERTIARY EDUCATION	6,678,517,397	4,394,905,700	8,539,114,232	8,539,114,232
70942	SECOND STAGE OF TERTIARY EDUCATION	6,678,517,397	4,394,905,700	8,539,114,232	8,539,114,232

051701800100	KOGI STATE POLYTECHNIC, LOKOJA							



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	1,393,900,000	16,515,704	1,767,500,000	1,767,500,000
0501032300020 0 - Education sector coordination mechanisms	PROVISION OF VEHICLES FOR KOGI STATE POLYTECHNICS PRINCIPAL OFFICERS. (ONE PRADE VX JEEP, & FOUR[4] TOYOTA COROLLA LEATHER SEAT EXECUTIVE).	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	50,000,000	0	650,000,000	650,000,000
0501032300030 0 - Education sector coordination mechanisms	FAIRLY USED TOYOTA CAMRY FOR DEANS AND 19 DIRECTORS .	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	300,000,000	779,000	200,000,000	200,000,000
0501032500010 0 - Education sector coordination mechanisms	PURCHASE OF 25 NOS OF MODERN TABLES AND CHAIRS FOR REGISTRY AND BURSAR DEPARTMENT.	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	55,000,000	0	55,000,000	55,000,000
0503012500010 0 - Inclusive Education	RESEARCH AND DEVELOPMENT FOR ALL SCIENCE STUDENTS	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	77,000,000	0	77,000,000	77,000,000
0505012300130 0 - Schools' infrastructure construction and rehabilitation	PROVISION OF ADDITIONAL STRUCTURES/ PERIMETER FENCING INCLUDING SECURITY SURVELLENCE APPARATUS/ PEDESTRIAN BRIDGE AND MAINTENANCE OF EXISTING ONES AT THE KOGI STATE POLYTECHNIC LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	500,000	297,200	0	0
0505012300140 0 - Schools' infrastructure construction and rehabilitation	ESTABLISHMENT OF SCHOOL OF AGRICULTURAL ENGINEERING AT KOGI STATE POLYTECHNICS, LOKOJA.	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	77,000,000	0	0	0
0505012500080 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF INTERNAL ROADS WITHIN THE POLYTECHNICS CAMPUS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	50,000,000	0	300,000,000	300,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



0505012500090 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION /PROVISION OF FENCING POLYTECHNIC BUILDINGS	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	55,000,000	10,449,504	55,000,000	55,000,000
0505012500100 0 - Schools' infrastructure construction and rehabilitation	RENOVATION OF POLYTECHNIC STAFF QUARTERS	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	20,000,000	0	20,000,000	20,000,000
0505012500110 0 - Schools' infrastructure construction and rehabilitation	REPLACEMENT AND REPOSITION OF ELECTRICAL POLES AND OTHER EQUIPMENT WITH POLYTECHNIC CAMPUS	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	12,500,000	0	12,500,000	12,500,000
0505012500120 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF GUEST INN IN MAIN CAMPUS LOKOJA	23020128 - CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	150,000,000	0	100,000,000	100,000,000
0505032300030 0 - Libraries and laboratories	CONSTRUCTION/ EQUIPPING OF LABORATORIES FOR ENGINEERING COURSES IN KOGI STATE POLYTECHNIC, LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	28,900,000	4,750,000	28,000,000	28,000,000
0506012500020 0 - ICT equipment, software and expertise	CONSTRUCTION OF ICT BUILDING AT POLY CAMPUS	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	360,000,000	0	100,000,000	100,000,000
0506012500030 0 - ICT equipment, software and expertise	PURCHASE OF 18NOS OFFICE HP COMPUTER LAPTOPS FOR VARIOUS OFFICES	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	25,000,000	0	25,000,000	25,000,000
0506012500040 0 - ICT equipment, software and expertise	PURCHASE OF 18NOS OFFICE HP LARSER JET COMPUTER PRINTERS FOR VARIOUS OFFICES	23010114 - PURCHASE OF COMPUTER PRINTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	20,000,000	240,000	20,000,000	20,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



0506012500050 0 - ICT equipment, software and expertise	PURCHASE OF 9NOS OFFICE PHOTOCOPYING MACHINES FOR VARIOUS OFFICES	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	25,000,000	0	25,000,000	25,000,000
0506012500060 0 - ICT equipment, software and expertise	PURCHASE OF 12NOS OFFICE SCANNERS FOR VARIOUS OFFICES	23010118 - PURCHASE OF SCANNERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	10,000,000	0	15,000,000	15,000,000
0506012500070 0 - ICT equipment, software and expertise	PROCUREMENT AND INSTALLATION OF SECURITY GADGETS/ CCTV AT STRATEGIC LOCATIONS WITHIN POLYTECHNICS CAMPUS	23010128 - PURCHASE OF SECURITY EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	40,000,000	0	40,000,000	40,000,000
0506012500080 0 - ICT equipment, software and expertise	PROCUREMENT OF QUICK BOOK SOFTWARE ACQUISITION FOR VARIOUS ACCOUNTING WORK	23050102 - COMPUTER SOFTWARE ACQUISITION	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	18,000,000	0	25,000,000	25,000,000
0510012500040 0 - Education Not Elsewhere Classified	PURCHASE/ REPLACEMENT OF SOME EQUIPMENT SUCH AS 20 NOS OF BEDS, APPARATUS ETC. AT POLYTECHNICS CLINIC	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	20,000,000	0	20,000,000	20,000,000



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051701900100	COLLEGE OF EDUCATION, ANKPA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	37,182,000	86,432,800	100,013,300	100,013,300
12	INDEPENDENT REVENUE	37,182,000	86,432,800	100,013,300	100,013,300
1202	NON-TAX REVENUE	37,182,000	86,432,800	100,013,300	100,013,300
120204	FEES - GENERAL	37,182,000	83,932,800	91,013,300	91,013,300
12020409	TUITION FEES/ SDC TUITION FEES	37,182,000	54,332,800	71,258,300	71,258,300
12020412	TRANSCRIPT FEES	0	1,000,000	1,005,000	1,005,000
12020423	ACCEPTANCE OF ADMISSION LETTER	0	600,000	6,000,000	6,000,000
12020458	ACCOMMODATION FEE	0	1,000,000	6,250,000	6,250,000
12020487	ORIGINAL CERTIFICATE FEE	0	25,000,000	2,500,000	2,500,000
12020488	COLLECTION OF STATEMENT OF RESULT FEE	0	0	4,000,000	4,000,000
12020498	DEMONSTRATION PRIMARY SCHOOL/ SECONDARY SCHOOL FEE	0	2,000,000	0	0
120207	EARNINGS -GENERAL	0	2,500,000	9,000,000	9,000,000
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	0	2,500,000	9,000,000	9,000,000
051701900100	COLLEGE OF EDUCATION, ANKPA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	2,657,829,625	1,706,396,875.83	3,567,281,376	3,567,281,376
21	PERSONNEL COST	2,024,554,660	1,637,358,043.16	2,685,506,411	2,685,506,411
2101	SALARY	1,988,854,660	1,637,220,293.16	2,646,506,411	2,646,506,411
210101	SALARIES AND WAGES	1,988,854,660	1,637,220,293.16	2,646,506,411	2,646,506,411
21010101	SALARY	1,983,754,660	1,633,019,040.71	2,641,406,411	2,641,406,411
21010102	OVERTIME PAYMENT	100,000	0	100,000	100,000
21010104	AUXILLARY STAFF	5,000,000	4,201,252.45	5,000,000	5,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	31,200,000	137,750	34,500,000	34,500,000
210201	ALLOWANCES	31,200,000	137,750	34,500,000	34,500,000
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	6,000,000	0	6,000,000	6,000,000



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21020108	AUXILIARY STAFF & IT STUDENTS ALLOWANCE	3,000,000	0	3,000,000	3,000,000
21020114	BOARD MEMBERS/ EARNED ALLOWANCES	12,000,000	98,750	15,000,000	15,000,000
21020115	STAFF WELFARE ALLOWANCES	5,000,000	39,000	5,000,000	5,000,000
21020120	OVERSEAS DUTY ALLOWANCES	5,200,000	0	5,500,000	5,500,000
2103	SOCIAL BENEFITS	4,500,000	0	4,500,000	4,500,000
210301	SOCIAL BENEFITS	4,500,000	0	4,500,000	4,500,000
21030103	DEATH BENEFITS	4,500,000	0	4,500,000	4,500,000
22	OTHER RECURRENT COSTS	223,851,000	24,736,332.67	285,351,000	285,351,000
2202	OVERHEAD COST	221,351,000	24,694,332.67	284,151,000	284,151,000
220201	TRAVEL & TRANSPORT - GENERAL	30,851,000	6,760,022.56	30,851,000	30,851,000
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	12,000,000	0	12,000,000	12,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	13,500,000	5,597,088	13,500,000	13,500,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	5,000,000	1,162,934.56	5,000,000	5,000,000
22020108	TRAVEL OPERATION AND LOGISTICS	351,000	0	351,000	351,000
220202	UTILITIES - GENERAL	5,300,000	156,241	5,300,000	5,300,000
22020201	INTERNET ACCESS CHARGES	3,000,000	42,241	3,000,000	3,000,000
22020204	ELECTRICITY BILL /CHARGES	1,800,000	0	1,800,000	1,800,000
22020205	TELEPHONE CHARGES	500,000	114,000	500,000	500,000
220203	MATERIALS & SUPPLIES - GENERAL	41,350,000	7,294,280	81,150,000	81,150,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	5,000,000	190,500	5,000,000	5,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	500,000	0	500,000	500,000
22020304	DRUGS AND MEDICAL SUPPLIES	6,000,000	0	6,000,000	6,000,000
22020305	UNIFORMS AND OTHER CLOTHINGS	1,300,000	0	1,300,000	1,300,000
22020306	FOOD STUFF /CATERING MATERIALS SUPPLIES	200,000	0	200,000	200,000
22020308	PURCHASE OF ELECTRICAL ADDING MACHINE FOR THE INTERNAL AUDIT UNIT	50,000	0	50,000	50,000
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	50,000	0	50,000	50,000
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	3,500,000	0	3,800,000	3,800,000
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	2,000,000	121,000	2,000,000	2,000,000
22020312	LIBRARY EXPENSES	300,000	0	100,000	100,000



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22020313	PURCHASE OF RAIN BOOT	100,000	0	1,500,000	1,500,000
22020314	HEALTH CENTRE CONSUMABLE	4,500,000	0	15,000,000	15,000,000
22020323	OFFICE AND GENERAL EXPENSES	17,850,000	6,982,780	45,650,000	45,650,000
220204	MAINTENANCE SERVICES - GENERAL	33,710,000	4,622,200	31,710,000	31,710,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	1,426,500	500,000	500,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,000,000	0	9,500,000	9,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	9,500,000	1,869,400	4,000,000	4,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	4,000,000	718,300	350,000	350,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	350,000	246,000	500,000	500,000
22020408	MAINTENANCE OF TRACTOR/ HEAVY DUTY EQUIPMENT	500,000	362,000	100,000	100,000
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT	600,000	0	60,000	60,000
22020416	MAINTENANCE OF ELECTRIC COOKERS IN GOVT. QUARTERS	60,000	0	600,000	600,000
22020418	MAINTENANCE OF STREET LIGHT	600,000	0	4,500,000	4,500,000
22020421	MAINTENANCE OF HOSTELS	4,500,000	0	1,000,000	1,000,000
22020426	MAINTENANCE OF EDUCATION EQUIPMENT AND MATERIALS	1,000,000	0	100,000	100,000
22020427	MAINTENANCE OF REFUSE/ DUMPSITE AND SEPTIC TANK EMPTIER	100,000	0	1,000,000	1,000,000
22020434	ELECTRICAL INSTALLATION/ REPAIRS	1,000,000	0	4,500,000	4,500,000
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	4,500,000	0	5,000,000	5,000,000
220205	TRAINING - GENERAL	14,000,000	295,500	15,500,000	15,500,000
22020501	LOCAL TRAINING	6,200,000	0	10,400,000	10,400,000
22020502	INTERNATIONAL TRAINING	3,300,000	0	4,500,000	4,500,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	4,500,000	295,500	600,000	600,000
220206	OTHER SERVICES - GENERAL	55,340,000	1,401,200	87,140,000	87,140,000
22020601	SECURITY SERVICES EXPENSES	3,000,000	795,000	3,500,000	3,500,000
22020604	SECURITY OPERATIONS	3,500,000	400,000	2,640,000	2,640,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	1,640,000	0	400,000	400,000
22020639	CONDUCT OF EXAMS EXPENSES	7,000,000	206,200	40,000,000	40,000,000
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	200,000	0	600,000	600,000



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22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	40,000,000	0	40,000,000	40,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	200,000	0	400,000	400,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	200,000	0	400,000	400,000
220208	FUEL & LUBRICANTS - GENERAL	21,000,000	1,166,000	17,700,000	17,700,000
22020801	MOTOR VEHICLE FUEL COST	5,000,000	116,000	200,000	200,000
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,500,000	170,000	4,000,000	4,000,000
22020803	PLANTS/ GENERATOR FUEL COST	12,000,000	548,000	3,500,000	3,500,000
22020806	DIESEL EXPENSES	500,000	332,000	10,000,000	10,000,000
220209	FINANCIAL CHARGES - GENERAL	1,000,000	31,389.11	900,000	900,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	400,000	31,389.11	500,000	500,000
22020902	INSURANCE PREMIUM	600,000	0	400,000	400,000
220210	MISCELLANEOUS EXPENSES GENERAL	18,600,000	2,967,500	13,500,000	13,500,000
22021001	REFRESHMENT & MEALS	3,500,000	1,767,500	600,000	600,000
22021002	PUBLICITY & ADVERTISEMENTS	250,000	0	3,500,000	3,500,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	850,000	0	250,000	250,000
22021010	ALL SPORT COMPETITION EXPENSES	2,500,000	700,000	250,000	250,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	3,000,000	300,000	2,500,000	2,500,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	3,500,000	0	2,000,000	2,000,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	3,000,000	0	2,400,000	2,400,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	200,000	1,000,000	1,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	1,000,000	0	1,000,000	1,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	2,500,000	42,000	1,200,000	1,200,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	2,500,000	42,000	1,200,000	1,200,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	2,500,000	42,000	1,200,000	1,200,000
23	CAPITAL EXPENDITURE	409,423,965	44,302,500	596,423,965	596,423,965
2301	FIXED ASSETS PURCHASED	205,000,000	0	220,000,000	220,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	205,000,000	0	220,000,000	220,000,000



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23010105	PURCHASE OF MOTOR VEHICLES	205,000,000	0	220,000,000	220,000,000
2302	CONSTRUCTION / PROVISION	56,000,000	0	100,000,000	100,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	56,000,000	0	100,000,000	100,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	56,000,000	0	100,000,000	100,000,000
2303	REHABILITATION / REPAIRS	148,423,965	44,302,500	276,423,965	276,423,965
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	148,423,965	44,302,500	276,423,965	276,423,965
23030102	REHABILITATION / REPAIRS - ELECTRICITY	37,000,000	26,581,500	135,000,000	135,000,000
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	50,000,000	17,721,000	80,000,000	80,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	61,423,965	0	61,423,965	61,423,965
051701900100	COLLEGE OF EDUCATION, ANKPA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
709	EDUCATION	2,653,329,625	1,706,396,876	3,562,781,376	3,562,781,376
7094	TERTIARY EDUCATION	2,653,329,625	1,706,396,876	3,562,781,376	3,562,781,376
70941	FIRST STAGE OF TERTIARY EDUCATION	2,653,329,625	1,706,396,876	3,562,781,376	3,562,781,376
710	SOCIAL PROTECTION	4,500,000	0	4,500,000	4,500,000
7103	SURVIVORS	4,500,000	0	4,500,000	4,500,000
71031	SURVIVORS	4,500,000	0	4,500,000	4,500,000

051701900100	COLLEGE OF EDUCATION, ANKPA							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	409,423,965	44,302,500	596,423,965	596,423,965
05050123001500 - Schools' infrastructure construction and rehabilitation	EXPANSION OF FACILITIES(LECTURE HALL) AT COLLEGE OF EDUCATION, ANKPA	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	61,423,965	0	61,423,965	61,423,965
05050125002100 - Schools'	RENOVATION OF BLOCKS OF CLASSROOMS AT COE ANKPA	23020106 - CONSTRUCTION /	70941 - FIRST STAGE OF	12220300 - ANKPA	56,000,000	0	100,000,000	100,000,000



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infrastructure construction and rehabilitation		PROVISION OF HOSPITALS / HEALTH CENTRES	TERTIARY EDUCATION					
05050125002200 - Schools' infrastructure construction and rehabilitation	RENOVATION OF COE ANKPA PROVOST OFFICIAL LODGE	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	10,000,000	8,860,500	0	0
05050126001900 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF PERIMETER FENCING AT COE ANKPA	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	0	0	100,000,000	100,000,000
05050425000100 - Water, sanitation and hygiene	UPGRADING OF EXISTING WATER INFRASTRUCTURE AT COE ANKPA	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	50,000,000	17,721,000	80,000,000	80,000,000
05100125000500 - Education Not Elsewhere Classified	REPAIRS OF GENERATOR/REPLACEMENT OF DAMAGE WIRES AT COE ANKPA	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	5,000,000	0	10,000,000	10,000,000
05100125000600 - Education Not Elsewhere Classified	PROVISION OF SOLAR LIGHT AT COE ANKPA	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	22,000,000	17,721,000	25,000,000	25,000,000
05100125000700 - Education Not Elsewhere Classified	PURCHASE OF OFFICIAL VEHICLE FOR COE ANKPA PROVOST (1NO OF PRADO JEEP AND BACKUP HILUX)	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220300 - ANKPA	205,000,000	0	220,000,000	220,000,000



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051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	9,261,650	23,207,500	40,266,351	40,266,351
12	INDEPENDENT REVENUE	9,261,650	23,207,500	40,266,351	40,266,351
1202	NON-TAX REVENUE	9,261,650	23,207,500	40,266,351	40,266,351
120204	FEES - GENERAL	9,261,650	21,130,000	34,916,351	34,916,351
12020409	TUITION FEES/ SDC TUITION FEES	9,261,650	20,077,750	32,416,351	32,416,351
12020423	ACCEPTANCE OF ADMISSION LETTER	0	1,052,250	2,500,000	2,500,000
120206	SALES - GENERAL	0	1,977,500	5,250,000	5,250,000
12020631	SALES OF ADMISSION FORMS	0	1,977,500	5,250,000	5,250,000
120207	EARNINGS -GENERAL	0	100,000	100,000	100,000
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	0	100,000	100,000	100,000
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	1,898,745,316	912,313,693.73	9,921,999,870	9,921,999,870
21	PERSONNEL COST	1,206,230,316	906,337,783.73	1,230,299,870	1,230,299,870
2101	SALARY	1,206,230,316	906,337,783.73	1,230,299,870	1,230,299,870
210101	SALARIES AND WAGES	1,206,230,316	906,337,783.73	1,230,299,870	1,230,299,870
21010101	SALARY	1,206,230,316	906,337,783.73	1,230,299,870	1,230,299,870
22	OTHER RECURRENT COSTS	442,515,000	5,975,910	796,700,000	796,700,000
2202	OVERHEAD COST	440,215,000	5,975,910	794,200,000	794,200,000
220201	TRAVEL & TRANSPORT - GENERAL	13,900,000	1,187,830	18,500,000	18,500,000
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	11,350,000	1,187,830	11,500,000	11,500,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	0	0	6,000,000	6,000,000
22020108	TRAVEL OPERATION AND LOGISTICS	2,550,000	0	1,000,000	1,000,000
220202	UTILITIES - GENERAL	2,950,000	202,350	16,500,000	16,500,000
22020203	WATER RATE	0	0	2,000,000	2,000,000



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22020204	ELECTRICITY BILL /CHARGES	2,950,000	202,350	2,000,000	2,000,000
22020206	SATELLITE BROADCASTING ACCESS CHARGES	0	0	12,500,000	12,500,000
220203	MATERIALS & SUPPLIES - GENERAL	72,515,000	244,430	64,600,000	64,600,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	11,335,000	0	1,000,000	1,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	0	0	5,550,000	5,550,000
22020304	DRUGS AND MEDICAL SUPPLIES	0	0	3,000,000	3,000,000
22020305	UNIFORMS AND OTHER CLOTHINGS	3,250,000	0	2,000,000	2,000,000
22020306	FOOD STUFF /CATERING MATERIALS SUPPLIES	0	0	5,000,000	5,000,000
22020307	DRAWING OFFICE AND SURVEY MATERIALS	3,500,000	0	11,900,000	11,900,000
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	0	0	5,450,000	5,450,000
22020312	LIBRARY EXPENSES	2,730,000	0	5,000,000	5,000,000
22020323	OFFICE AND GENERAL EXPENSES	49,700,000	244,430	19,700,000	19,700,000
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	2,000,000	0	6,000,000	6,000,000
220204	MAINTENANCE SERVICES - GENERAL	13,850,000	795,000	25,000,000	25,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,300,000	795,000	3,000,000	3,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,500,000	0	7,000,000	7,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,550,000	0	3,000,000	3,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,500,000	0	1,000,000	1,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	1,000,000	0	3,500,000	3,500,000
22020415	MAINTENANCE OF WATER TESTING EQUIPMENT	0	0	5,500,000	5,500,000
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	2,000,000	0	2,000,000	2,000,000
220205	TRAINING - GENERAL	18,050,000	670,000	26,700,000	26,700,000
22020501	LOCAL TRAINING	12,750,000	670,000	19,700,000	19,700,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	5,300,000	0	7,000,000	7,000,000
220206	OTHER SERVICES - GENERAL	267,550,000	0	528,200,000	528,200,000
22020601	SECURITY SERVICES EXPENSES	7,200,000	0	5,000,000	5,000,000
22020602	OFFICE RENT	4,000,000	0	3,000,000	3,000,000
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	2,000,000	0	2,000,000	2,000,000



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22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	850,000	0	3,200,000	3,200,000
22020639	CONDUCT OF EXAMS EXPENSES	1,500,000	0	8,000,000	8,000,000
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	2,000,000	0	500,000,000	500,000,000
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	250,000,000	0	2,000,000	2,000,000
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	0	0	5,000,000	5,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,750,000	150,000	3,750,000	3,750,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,750,000	150,000	3,750,000	3,750,000
220208	FUEL & LUBRICANTS - GENERAL	3,500,000	0	11,500,000	11,500,000
22020801	MOTOR VEHICLE FUEL COST	2,500,000	0	3,500,000	3,500,000
22020803	PLANTS/ GENERATOR FUEL COST	1,000,000	0	1,500,000	1,500,000
22020807	FUEL EXPENSES	0	0	6,500,000	6,500,000
220209	FINANCIAL CHARGES - GENERAL	500,000	0	9,400,000	9,400,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	0	5,900,000	5,900,000
22020902	INSURANCE PREMIUM	0	0	3,500,000	3,500,000
220210	MISCELLANEOUS EXPENSES GENERAL	44,650,000	2,726,300	90,050,000	90,050,000
22021001	REFRESHMENT & MEALS	17,350,000	1,250,000	22,850,000	22,850,000
22021002	PUBLICITY & ADVERTISEMENTS	1,000,000	736,000	3,000,000	3,000,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	0	0	30,000,000	30,000,000
22021010	ALL SPORT COMPETITION EXPENSES	1,000,000	0	5,000,000	5,000,000
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	1,100,000	0	4,500,000	4,500,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	300,000	7,000,000	7,000,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	3,250,000	0	3,000,000	3,000,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	3,000,000	400,000	3,500,000	3,500,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	15,250,000	40,300	5,200,000	5,200,000



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22021098	MONITORING ACTIVITIES AND FOLLOW UP	2,200,000	0	6,000,000	6,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,300,000	0	2,500,000	2,500,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,300,000	0	2,500,000	2,500,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	2,300,000	0	2,500,000	2,500,000
23	CAPITAL EXPENDITURE	250,000,000	0	7,895,000,000	7,895,000,000
2301	FIXED ASSETS PURCHASED	0	0	445,000,000	445,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	445,000,000	445,000,000
23010105	PURCHASE OF MOTOR VEHICLES	0	0	300,000,000	300,000,000
23010108	PURCHASE OF BUSES	0	0	145,000,000	145,000,000
2302	CONSTRUCTION / PROVISION	0	0	6,950,000,000	6,950,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	6,950,000,000	6,950,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	1,500,000,000	1,500,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0	0	250,000,000	250,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0	0	2,800,000,000	2,800,000,000
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	0	0	600,000,000	600,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	0	0	800,000,000	800,000,000
23020131	CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	0	0	1,000,000,000	1,000,000,000
2303	REHABILITATION / REPAIRS	250,000,000	0	500,000,000	500,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	250,000,000	0	500,000,000	500,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	250,000,000	0	500,000,000	500,000,000
051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
709	EDUCATION	1,898,745,316	912,313,694	9,921,999,870	9,921,999,870
7094	TERTIARY EDUCATION	1,898,745,316	912,313,694	9,921,999,870	9,921,999,870
70941	FIRST STAGE OF TERTIARY EDUCATION	1,898,745,316	912,313,694	9,921,999,870	9,921,999,870



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051702000100	COLLEGE OF EDUCATION TECHNICAL, MOPA							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	<u>250,000,000</u>	<u>0</u>	<u>7,895,000,000</u>	<u>7,895,000,000</u>
0501032600010 0 - Education sector coordination mechanisms	PROCUREMENT OF 1 32 SEATER COASTER BUS' AND 2 '18 SEATER BUSES' FOR STAFF AND STUDENTS	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA- AMURO	0	0	145,000,000	145,000,000
0501032600020 0 - Education sector coordination mechanisms	PROCUREMENT OF 5 UTILITY VEHICLES FOR THE PROVOST AND MANAGEMENT STAFF	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA- AMURO	0	0	300,000,000	300,000,000
0505012300160 0 - Schools' infrastructure construction and rehabilitation	REHABILITATION OF 7 CLASS ROOMS	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA- AMURO	250,000,000	0	500,000,000	500,000,000
0505012600040 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF 2 STOREY BUILDINGS AS STAFF OFFICES WITH 100 OFFICES EACH	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA- AMURO	0	0	1,500,000,000	1,500,000,000
0505012600050 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF 3 KILOMETERS INTERNAL ROADS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA- AMURO	0	0	800,000,000	800,000,000
0505012600060 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF A '2,000 CAPACITY STOREY BUILDING' FOR LIBRARY	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA- AMURO	0	0	600,000,000	600,000,000
0505012600070 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF 50 ROOMS (3-4 STUDENTS PER ROOM) FOR MALE STUDENTS AND 50 ROOMS (3-4 STUDENTS PER ROOM) FOR FEMALE STUDENTS HOSTELS	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA- AMURO	0	0	1,000,000,000	1,000,000,000



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0505012600080 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF 50 BED CAPACITY COLLEGE CLINIC	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	0	0	250,000,000	250,000,000
0505012600090 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF '100 STUDENTS CAPACITY' SCIENCE LABOURATORIES, '100 STUDENTS CAPACITY' TECHNICAL WORKSHOP, 4 '500 STUDENTS CAPACITY LECTURE THEATRE', AND A '1,200 SEATER CAPACITY' AUDITORIUM.	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12231300 - MOPA-AMURO	0	0	2,800,000,000	2,800,000,000



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051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	1,400,000,000	1,802,500,000	2,367,727,200	2,367,727,200
12	INDEPENDENT REVENUE	1,400,000,000	1,802,500,000	2,367,727,200	2,367,727,200
1202	NON-TAX REVENUE	1,400,000,000	1,802,500,000	2,367,727,200	2,367,727,200
120204	FEES - GENERAL	1,400,000,000	1,698,000,000	2,319,291,850	2,319,291,850
12020409	TUITION FEES/ SDC TUITION FEES	1,400,000,000	1,499,500,000	2,120,791,850	2,120,791,850
12020412	TRANSCRIPT FEES	0	20,000,000	20,000,000	20,000,000
12020423	ACCEPTANCE OF ADMISSION LETTER	0	50,000,000	50,000,000	50,000,000
12020448	POST UTME SCREENING FEES	0	16,000,000	16,000,000	16,000,000
12020458	ACCOMMODATION FEE	0	36,000,000	36,000,000	36,000,000
12020487	ORIGINAL CERTIFICATE FEE	0	70,000,000	70,000,000	70,000,000
12020492	MEDICAL CERTIFICATE	0	6,500,000	6,500,000	6,500,000
120207	EARNINGS -GENERAL	0	104,500,000	48,435,350	48,435,350
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	0	72,000,000	15,935,350	15,935,350
12020786	MATRICULATION/ MATRICULATION GOWN	0	32,500,000	32,500,000	32,500,000
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	7,222,749,270	5,288,635,418.16	10,179,248,351	10,179,248,351
21	PERSONNEL COST	4,138,099,270	3,818,738,355.54	6,417,248,351	6,417,248,351
2101	SALARY	3,793,099,270	3,696,316,356.54	5,480,248,351	5,480,248,351
210101	SALARIES AND WAGES	3,793,099,270	3,696,316,356.54	5,480,248,351	5,480,248,351
21010101	SALARY	3,743,099,270	3,646,358,756.54	5,410,248,351	5,410,248,351
21010104	AUXILLARY STAFF	50,000,000	49,957,600	70,000,000	70,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	300,000,000	120,320,000	937,000,000	937,000,000
210201	ALLOWANCES	300,000,000	120,320,000	937,000,000	937,000,000
21020107	NYSC ALLOWANCES	0	0	7,000,000	7,000,000



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21020114	BOARD MEMBERS/ EARNED ALLOWANCES	100,000,000	92,000,000	500,000,000	500,000,000
21020120	OVERSEAS DUTY ALLOWANCES	0	0	40,000,000	40,000,000
21020122	RECESS ALLOWANCE/ VACATION & RESEARCH ALLOWANCE FOR JUDGES	0	0	100,000,000	100,000,000
21020124	MEDICAL STUDENT ALLOWANCE	0	0	20,000,000	20,000,000
21020132	SABATICAL/ VISITING LECTURER ALLOWANCE	200,000,000	28,320,000	250,000,000	250,000,000
21020135	FURNITURE ALLOWANCE FOR DEPUTY CLERKS AND EXECUTIVE SECRETARY OF THE COMMISSION	0	0	20,000,000	20,000,000
2103	SOCIAL BENEFITS	45,000,000	2,101,999	0	0
210301	SOCIAL BENEFITS	45,000,000	2,101,999	0	0
21030104	SEVERANCE GRATUITY	45,000,000	2,101,999	0	0
22	OTHER RECURRENT COSTS	1,249,650,000	1,029,565,799.91	1,587,000,000	1,587,000,000
2202	OVERHEAD COST	1,234,650,000	1,027,770,799.91	1,585,000,000	1,585,000,000
220201	TRAVEL & TRANSPORT - GENERAL	132,000,000	130,893,760	188,000,000	188,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	45,000,000	44,972,010	75,000,000	75,000,000
22020107	FIELD TRIP EXPENSES	12,000,000	11,860,700	18,000,000	18,000,000
22020108	TRAVEL OPERATION AND LOGISTICS	75,000,000	74,061,050	95,000,000	95,000,000
220202	UTILITIES - GENERAL	85,500,000	85,484,983.45	114,500,000	114,500,000
22020201	INTERNET ACCESS CHARGES	35,000,000	34,997,155.40	50,000,000	50,000,000
22020203	WATER RATE	7,500,000	7,495,700	10,000,000	10,000,000
22020204	ELECTRICITY BILL /CHARGES	38,000,000	37,997,008.05	45,000,000	45,000,000
22020205	TELEPHONE CHARGES	5,000,000	4,995,120	9,500,000	9,500,000
220203	MATERIALS & SUPPLIES - GENERAL	200,350,000	179,311,300.50	346,500,000	346,500,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	65,000,000	64,057,933	90,000,000	90,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	10,000,000	9,641,150	13,000,000	13,000,000
22020304	DRUGS AND MEDICAL SUPPLIES	35,000,000	25,499,200	34,000,000	34,000,000
22020306	FOOD STUFF /CATERING MATERIALS SUPPLIES	7,500,000	7,498,600	9,000,000	9,000,000
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	6,000,000	5,936,500	10,000,000	10,000,000
22020323	OFFICE AND GENERAL EXPENSES	74,650,000	65,219,917.50	184,000,000	184,000,000
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	2,200,000	1,458,000	6,500,000	6,500,000



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220204	MAINTENANCE SERVICES - GENERAL	219,300,000	166,218,617.91	183,500,000	183,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	42,000,000	39,595,770	17,000,000	17,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	37,000,000	27,260,500	10,000,000	10,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000,000	59,648,656.91	110,000,000	110,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	18,000,000	17,717,860	13,000,000	13,000,000
22020421	MAINTENANCE OF HOSTELS	7,000,000	6,972,966	7,500,000	7,500,000
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	6,300,000	6,297,365	11,000,000	11,000,000
22020446	MAINTENANCE OF VC'S LODGE EXPENSES/ VCS OFFICE AND SENATE EXPENSES.	9,000,000	8,725,500	15,000,000	15,000,000
220205	TRAINING - GENERAL	29,000,000	28,210,500	167,000,000	167,000,000
22020501	LOCAL TRAINING	9,000,000	8,290,500	30,000,000	30,000,000
22020502	INTERNATIONAL TRAINING	0	0	100,000,000	100,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	20,000,000	19,920,000	37,000,000	37,000,000
220206	OTHER SERVICES - GENERAL	103,500,000	84,485,260	150,500,000	150,500,000
22020601	SECURITY SERVICES EXPENSES	50,000,000	47,518,000	7,500,000	7,500,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	3,500,000	3,473,760	8,000,000	8,000,000
22020639	CONDUCT OF EXAMS EXPENSES	50,000,000	33,493,500	15,000,000	15,000,000
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	0	0	120,000,000	120,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000	1,770,000	270,000,000	270,000,000
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	20,000,000	1,770,000	270,000,000	270,000,000
220208	FUEL & LUBRICANTS - GENERAL	300,000,000	277,209,721.80	2,000,000	2,000,000
22020807	FUEL EXPENSES	300,000,000	277,209,721.80	2,000,000	2,000,000
220209	FINANCIAL CHARGES - GENERAL	11,000,000	511,171.25	109,000,000	109,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	511,171.25	14,000,000	14,000,000
22020902	INSURANCE PREMIUM	10,000,000	0	95,000,000	95,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	134,000,000	73,675,485	54,000,000	54,000,000
22021001	REFRESHMENT & MEALS	90,000,000	62,670,955	10,000,000	10,000,000



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22021002	PUBLICITY & ADVERTISEMENTS	6,000,000	3,519,670	13,000,000	13,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000	4,339,430	9,000,000	9,000,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	7,000,000	3,145,430	15,000,000	15,000,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	26,000,000	0	7,000,000	7,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	15,000,000	1,795,000	2,000,000	2,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	15,000,000	1,795,000	2,000,000	2,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	15,000,000	1,795,000	2,000,000	2,000,000
23	CAPITAL EXPENDITURE	1,835,000,000	440,331,262.71	2,175,000,000	2,175,000,000
2301	FIXED ASSETS PURCHASED	310,000,000	4,890,000	465,000,000	465,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	310,000,000	4,890,000	465,000,000	465,000,000
23010105	PURCHASE OF MOTOR VEHICLES	160,000,000	0	465,000,000	465,000,000
23010113	PURCHASE OF COMPUTERS	150,000,000	4,890,000	0	0
2302	CONSTRUCTION / PROVISION	405,000,000	6,763,008.34	715,000,000	715,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	405,000,000	6,763,008.34	715,000,000	715,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	105,000,000	0	50,000,000	50,000,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0	0	200,000,000	200,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0	0	200,000,000	200,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0	0	100,000,000	100,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	200,000,000	6,763,008.34	165,000,000	165,000,000
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	100,000,000	0	0	0
2303	REHABILITATION / REPAIRS	920,000,000	229,410,218.37	995,000,000	995,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	920,000,000	229,410,218.37	995,000,000	995,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	140,000,000	12,880,000	230,000,000	230,000,000
23030103	REHABILITATION / REPAIRS - HOUSING	0	0	50,000,000	50,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	300,000,000	8,300,000	30,000,000	30,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	110,000,000	0	300,000,000	300,000,000



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23030113	REHABILITATION / REPAIRS - ROADS	200,000,000	148,954,318.37	50,000,000	50,000,000
23030127	REHABILITATION/ REPAIRS- ICT INFRASTRUCTURES	0	0	125,000,000	125,000,000
23030129	REHABILITATION/ REPAIRS OF HOSTEL BUILDINGS	170,000,000	59,275,900	210,000,000	210,000,000
2305	OTHER CAPITAL PROJECTS	200,000,000	199,268,036	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	200,000,000	199,268,036	0	0
23050101	RESEARCH AND DEVELOPMENT	200,000,000	199,268,036	0	0
051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
709	EDUCATION	7,222,749,270	5,288,635,418	10,179,248,351	10,179,248,351
7094	TERTIARY EDUCATION	7,222,749,270	5,288,635,418	10,179,248,351	10,179,248,351
70942	SECOND STAGE OF TERTIARY EDUCATION	7,222,749,270	5,288,635,418	10,179,248,351	10,179,248,351

051702100100	PRINCE ABUBAKAR AUDU UNIVERSITY, ANYIGBA							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	1,835,000,000	440,331,263	2,175,000,000	2,175,000,000
0501032500020 0 - Education sector coordination mechanisms	PURCHASE OF 2NOS VEHICLES (BURSARY & REGISTRY)	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	40,000,000	0	170,000,000	170,000,000
0501032500030 0 - Education sector coordination mechanisms	PURCHASE OF 4NOS OF VEHICLE FOR DEANS OF FACULTY/PG SCHOOL	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	120,000,000	0	250,000,000	250,000,000
0502062300050 0 - Tertiary institutions' new courses accreditation	ACCREDITATION OF COURSES AT KSU, ANYIGBA	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	200,000,000	199,268,036	0	0



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0504032500010 0 - Teaching and non-teaching staff capacity building	INTERNATIONAL CONFERENCE (IFAC CAPACITY BUILDING)	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	50,000,000	8,300,000	0	0
0505012300170 0 - Schools' infrastructure construction and rehabilitation	RENOVATION/ EXPANSION OF UNIVERSITY CLINIC	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	30,000,000	30,000,000
0505012300180 0 - Schools' infrastructure construction and rehabilitation	REHABILITATION OF DANGANA HOSTEL BUILDING	23030129 - REHABILITATION/ REPAIRS OF HOSTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	170,000,000	59,275,900	210,000,000	210,000,000
0505012300190 0 - Schools' infrastructure construction and rehabilitation	RENOVATION OF PRINCIPAL OFFICIAL QUARTERS	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	120,000,000	120,000,000
0505012300200 0 - Schools' infrastructure construction and rehabilitation	DEVELOPMENT OF CONSULTANCY COMPLEX	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	50,000,000	50,000,000
0505012300210 0 - Schools' infrastructure construction and rehabilitation	RENOVATION OF UNIVERSITY GUEST HOUSE	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	100,000,000	9,980,000	110,000,000	110,000,000
0505012300220 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES AT PAAU STADIUM, LOKOJA	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	200,000,000	6,763,008	165,000,000	165,000,000
0505012300230 0 - Schools' infrastructure construction and rehabilitation	PURCHASE OF 4 NOS OF OFFICIAL VEHICLES FOR PRINCIPAL OFFICER	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	45,000,000	45,000,000
0505012300240 0 - Schools'	RENOVATION OF PRINTING PRESS BUILDING	23030127 - REHABILITATION/	70942 - SECOND STAGE OF	12220500 - DEKINA	0	0	125,000,000	125,000,000



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infrastructure construction and rehabilitation		REPAIRS- ICT INFRASTRUCTURES	TERTIARY EDUCATION					
0505012300250 0 - Schools' infrastructure construction and rehabilitation	ROAD CONSTRUCTION/ REHABILITATION(KSU INTERNAL ROADS)	23030113 - REHABILITATION / REPAIRS - ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	200,000,000	148,954,318	50,000,000	50,000,000
0505012500130 0 - Schools' infrastructure construction and rehabilitation	RENOVATION OF CENTRAL STORES	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	110,000,000	0	300,000,000	300,000,000
0505012500140 0 - Schools' infrastructure construction and rehabilitation	RENOVATION OF SENATE BUILDING(PAAU,ANYIGBA)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	105,000,000	0	0	0
0505012500150 0 - Schools' infrastructure construction and rehabilitation	RENOVATION OF VICE CHANCELLOR RESIDENT	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	40,000,000	2,900,000	0	0
0505012500160 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF MBBS STRUCTURES	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	250,000,000	0	0	0
0505012600100 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF UNIVERSITY SECONDARY SCH(PAAU)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	100,000,000	100,000,000
0505012600110 0 - Schools' infrastructure construction and rehabilitation	INTERMEDIATE STAFF QUARTERS(20 BLOCKS @ 10M EACH))	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	200,000,000	200,000,000
0505012600120 0 - Schools' infrastructure	RENOVATIION OF PRINCIPAL OFFICERS QUARTER	23030103 - REHABILITATION / REPAIRS - HOUSING	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	50,000,000	50,000,000



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construction and rehabilitation								
0505012600130 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF MBBS HOSTEL AT THE TEACHING HOSPITAL	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12220500 - DEKINA	0	0	200,000,000	200,000,000
0505052300040 0 - School safety	CONSTRUCTION OF KOGI STATE UNIVERSITY PERIMETER FENCING	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	100,000,000	0	0	0
0506012500090 0 - ICT equipment, software and expertise	PURCHASE OF 40 SETS OF COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	150,000,000	4,890,000	0	0



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051702200100	KOGI STATE UNIVERSITY, KABBA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	2,070,288,185.23	2,284,161,275.69	5,651,475,600	5,651,475,600
12	INDEPENDENT REVENUE	570,288,185.23	328,897,200	651,475,600	651,475,600
1201	TAX REVENUE	0	26,250,000	40,640,000	40,640,000
120103	OTHER TAXES	0	26,250,000	40,640,000	40,640,000
12010311	EDUCATION DEVELOPMENT LEVY	0	26,250,000	40,640,000	40,640,000
1202	NON-TAX REVENUE	570,288,185.23	302,647,200	610,835,600	610,835,600
120204	FEES - GENERAL	351,056,185.23	272,888,450	475,362,800	475,362,800
12020409	TUITION FEES/ SDC TUITION FEES	333,206,185.23	175,638,450	307,044,800	307,044,800
12020423	ACCEPTANCE OF ADMISSION LETTER	17,600,000	35,000,000	19,250,000	19,250,000
12020433	EXAMINATION FEES	0	8,750,000	35,960,000	35,960,000
12020434	LIBRARY FEES	0	3,500,000	17,980,000	17,980,000
12020448	POST UTME SCREENING FEES	0	3,500,000	8,750,000	8,750,000
12020449	NON- REFUNDABLE CAUTION FEES	250,000	8,750,000	35,960,000	35,960,000
12020479	LABORATING SERVICES FEE	0	23,750,000	17,980,000	17,980,000
12020492	MEDICAL CERTIFICATE	0	8,750,000	13,288,000	13,288,000
12020499	GAMES/ SPORT FEES	0	5,250,000	19,150,000	19,150,000
120206	SALES - GENERAL	219,232,000	7,000,000	132,847,800	132,847,800
12020617	SALES OF APPLICATION / EMPLOYMENT FORM	219,232,000	3,500,000	3,830,000	3,830,000
12020633	SALES OF STUDENT I.D. CARDS	0	3,500,000	129,017,800	129,017,800
120207	EARNINGS -GENERAL	0	22,758,750	2,625,000	2,625,000
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	0	19,258,750	2,625,000	2,625,000
12020786	MATRICULATION/ MATRICULATION GOWN	0	3,500,000	0	0
13	AID AND GRANTS	1,500,000,000	1,955,264,075.69	5,000,000,000	5,000,000,000
1302	GRANTS	1,500,000,000	1,955,264,075.69	5,000,000,000	5,000,000,000
130201	DOMESTIC GRANTS	1,500,000,000	1,955,264,075.69	5,000,000,000	5,000,000,000
13020104	CAPITAL GRANTS FROM LGAS	1,500,000,000	1,955,264,075.69	5,000,000,000	5,000,000,000



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051702200100	KOGI STATE UNIVERSITY, KABBA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	12,469,337,789	6,423,405,743.91	25,049,800,000	25,049,800,000
21	PERSONNEL COST	742,537,789	500,548,663.21	1,332,000,000	1,332,000,000
2101	SALARY	622,537,789	409,064,174.29	1,100,000,000	1,100,000,000
210101	SALARIES AND WAGES	622,537,789	409,064,174.29	1,100,000,000	1,100,000,000
21010101	SALARY	552,537,789	355,791,387.21	1,000,000,000	1,000,000,000
21010104	AUXILLARY STAFF	60,000,000	46,956,787.08	80,000,000	80,000,000
21010109	SALARY OF VIGILANTE GROUP	10,000,000	6,316,000	20,000,000	20,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	120,000,000	91,484,488.92	232,000,000	232,000,000
210201	ALLOWANCES	120,000,000	91,484,488.92	232,000,000	232,000,000
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	10,000,000	0	12,000,000	12,000,000
21020114	BOARD MEMBERS/ EARNED ALLOWANCES	80,000,000	67,062,268	120,000,000	120,000,000
21020132	SABATICAL/ VISITING LECTURER ALLOWANCE	30,000,000	24,422,220.92	100,000,000	100,000,000
22	OTHER RECURRENT COSTS	3,061,800,000	1,364,028,361.24	5,617,800,000	5,617,800,000
2202	OVERHEAD COST	3,047,000,000	1,363,823,361.24	5,589,800,000	5,589,800,000
220201	TRAVEL & TRANSPORT - GENERAL	110,000,000	36,342,960	250,000,000	250,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	55,000,000	10,119,350	150,000,000	150,000,000
22020108	TRAVEL OPERATION AND LOGISTICS	55,000,000	26,223,610	100,000,000	100,000,000
220202	UTILITIES - GENERAL	63,500,000	13,811,171.33	113,000,000	113,000,000
22020201	INTERNET ACCESS CHARGES	15,000,000	1,298,319.44	25,000,000	25,000,000
22020203	WATER RATE	10,000,000	0	25,000,000	25,000,000
22020204	ELECTRICITY BILL /CHARGES	1,000,000	22,851.89	3,000,000	3,000,000
22020205	TELEPHONE CHARGES	37,500,000	12,490,000	60,000,000	60,000,000
220203	MATERIALS & SUPPLIES - GENERAL	455,500,000	165,832,222.55	881,000,000	881,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	82,500,000	13,393,810.50	95,000,000	95,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	30,000,000	4,368,547	35,000,000	35,000,000
22020309	PHOTOGRAPHIC MATERIALS, GRAPHIC ARTS AND DESIGN	1,000,000	500,000	3,000,000	3,000,000
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	100,000,000	33,791,000	140,000,000	140,000,000



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22020323	OFFICE AND GENERAL EXPENSES	229,000,000	111,677,265.05	583,000,000	583,000,000
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	5,000,000	2,101,600	10,000,000	10,000,000
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	8,000,000	0	15,000,000	15,000,000
220204	MAINTENANCE SERVICES - GENERAL	498,000,000	56,778,066.75	860,000,000	860,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	30,000,000	21,399,925	70,000,000	70,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	110,000,000	318,000	150,000,000	150,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	235,000,000	29,314,374.25	350,000,000	350,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	55,000,000	4,055,767.50	120,000,000	120,000,000
22020418	MAINTENANCE OF STREET LIGHT	10,000,000	0	50,000,000	50,000,000
22020421	MAINTENANCE OF HOSTELS	52,000,000	0	90,000,000	90,000,000
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	3,000,000	1,620,000	15,000,000	15,000,000
22020446	MAINTENANCE OF VC'S LODGE EXPENSES/ VCS OFFICE AND SENATE EXPENSES.	3,000,000	70,000	15,000,000	15,000,000
220205	TRAINING - GENERAL	145,000,000	130,455,770.60	250,000,000	250,000,000
22020501	LOCAL TRAINING	30,000,000	25,836,093.60	50,000,000	50,000,000
22020502	INTERNATIONAL TRAINING	60,000,000	53,924,471	100,000,000	100,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	55,000,000	50,695,206	100,000,000	100,000,000
220206	OTHER SERVICES - GENERAL	1,134,000,000	699,281,388	2,012,800,000	2,012,800,000
22020601	SECURITY SERVICES EXPENSES	1,084,000,000	675,873,000	1,842,800,000	1,842,800,000
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	5,000,000	3,618,788	20,000,000	20,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	20,000,000	9,489,600	50,000,000	50,000,000
22020639	CONDUCT OF EXAMS EXPENSES	20,000,000	10,300,000	60,000,000	60,000,000
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	5,000,000	0	30,000,000	30,000,000
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	0	0	10,000,000	10,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	0	25,000,000	25,000,000



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22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	10,000,000	0	25,000,000	25,000,000
220208	FUEL & LUBRICANTS - GENERAL	220,000,000	62,521,398.70	480,000,000	480,000,000
22020806	DIESEL EXPENSES	100,000,000	8,802,800	300,000,000	300,000,000
22020807	FUEL EXPENSES	120,000,000	53,718,598.70	180,000,000	180,000,000
220209	FINANCIAL CHARGES - GENERAL	85,000,000	55,376,000	175,000,000	175,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	15,000,000	0	25,000,000	25,000,000
22020903	VALUATION /PAYMENT OF INSURANCE PREMIUM ON GOVERNMENT BUILDINGS & PROPERTIES/VEHICLES	70,000,000	55,376,000	150,000,000	150,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	326,000,000	143,424,383.31	543,000,000	543,000,000
22021001	REFRESHMENT & MEALS	100,000,000	82,019,545.31	170,000,000	25,000,000
22021002	PUBLICITY & ADVERTISEMENTS	20,000,000	6,809,975	40,000,000	40,000,000
22021006	HONORARIUM & SITTING ALLOWANCE	10,000,000	5,889,700	15,000,000	100,000,000
22021007	WELFARE PACKAGES	0	0	0	60,000,000
22021010	ALL SPORT COMPETITION EXPENSES	20,000,000	1,652,773	35,000,000	35,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	30,000,000	18,305,290	60,000,000	60,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	7,000,000	0	15,000,000	15,000,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	4,000,000	1,868,800	10,000,000	10,000,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	5,000,000	0	8,000,000	8,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	130,000,000	26,878,300	190,000,000	190,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	13,800,000	105,000	23,000,000	23,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	13,800,000	105,000	23,000,000	23,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	13,800,000	105,000	23,000,000	23,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	100,000	5,000,000	5,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	100,000	5,000,000	5,000,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,000,000	100,000	5,000,000	5,000,000
23	CAPITAL EXPENDITURE	8,665,000,000	4,558,828,719.46	18,100,000,000	18,100,000,000
2301	FIXED ASSETS PURCHASED	2,745,000,000	950,791,705	5,850,000,000	5,850,000,000



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230101	PURCHASE OF FIXED ASSETS - GENERAL	2,745,000,000	950,791,705	5,850,000,000	5,850,000,000
23010108	PURCHASE OF BUSES	1,100,000,000	630,000,000	1,000,000,000	1,000,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	300,000,000	100,757,515	1,000,000,000	1,000,000,000
23010113	PURCHASE OF COMPUTERS	300,000,000	16,564,222.50	300,000,000	300,000,000
23010119	PURCHASE OF POWER GENERATING SET/PLANT	200,000,000	165,429,087.50	300,000,000	300,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	150,000,000	37,543,900	800,000,000	800,000,000
23010128	PURCHASE OF SECURITY EQUIPMENT	250,000,000	0	350,000,000	350,000,000
23010140	PURCHASE OF OFFICE EQUIPMENT	25,000,000	496,980	80,000,000	80,000,000
23010146	PURCHASE OF MOTOR CYCLES	420,000,000	0	2,020,000,000	2,020,000,000
2302	CONSTRUCTION / PROVISION	5,860,000,000	3,601,287,459.46	11,900,000,000	11,900,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,860,000,000	3,601,287,459.46	11,900,000,000	11,900,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	500,000,000	251,699,778.63	1,500,000,000	1,500,000,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	100,000,000	0	700,000,000	700,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	50,000,000	0	500,000,000	500,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	3,300,000,000	2,290,941,119.01	6,000,000,000	6,000,000,000
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	100,000,000	0	100,000,000	100,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	250,000,000	0	300,000,000	300,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	300,000,000	0	1,000,000,000	1,000,000,000
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	60,000,000	2,000,000	0	0
23020131	CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	1,200,000,000	1,056,646,561.82	1,800,000,000	1,800,000,000
2303	REHABILITATION / REPAIRS	60,000,000	6,749,555	350,000,000	350,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	60,000,000	6,749,555	350,000,000	350,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	10,000,000	6,749,555	50,000,000	50,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000	0	300,000,000	300,000,000
051702200100	KOGI STATE UNIVERSITY, KABBA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
709	EDUCATION	12,469,337,789	6,423,405,744	25,049,800,000	25,049,800,000
7094	TERTIARY EDUCATION	12,469,337,789	6,423,405,744	25,039,800,000	25,039,800,000



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70942	SECOND STAGE OF TERTIARY EDUCATION	12,469,337,789	6,423,405,744	25,039,800,000	25,039,800,000
7098	EDUCATION N.E.C.	0	0	10,000,000	10,000,000
70981	EDUCATION N.E.C	0	0	10,000,000	10,000,000

051702200100	KOGI STATE UNIVERSITY, KABBA							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	8,665,000,000	4,558,828,719	18,100,000,000	18,100,000,000
0501032400010 0 - Education sector coordination mechanisms	PURCHASE OF 1NO TOYOTA COASTER BUS & 3NOS TOYOTA HIACE BUS	23010108 - PURCHASE OF BUSES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,100,000,000	630,000,000	1,000,000,000	1,000,000,000
0501032400020 0 - Education sector coordination mechanisms	PURCHASE OF 10 TRICYCLES FOR THE UNIVERSITY LOCAL RUNNING	23010146 - PURCHASE OF MOTOR CYCLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	400,000,000	0	2,000,000,000	2,000,000,000
0501032400030 0 - Education sector coordination mechanisms	PURCHASE OF 5 NOS OF SECURITY OPERATIONAL MOTOR- CYCLES	23010146 - PURCHASE OF MOTOR CYCLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	20,000,000	0	20,000,000	20,000,000
0505012300020 0 - Schools' infrastructure construction and rehabilitation	RENOVATION/ REHABILITATION OF SCHOOLS AND PERIMETER FENCING ACROSS THE STATE (ALL LGA)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	10,000,000	6,749,555	0	0
0505012300260 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF OFFICE BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	500,000,000	251,699,779	1,500,000,000	1,500,000,000
0505012300270 0 - Schools' infrastructure	CONSTRUCTION OF UNIVERSITY AUDITORIUM	23020107 - CONSTRUCTION /	70942 - SECOND STAGE OF	12231000 - KABBA/BUNU	200,000,000	0	1,000,000,000	1,000,000,000



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construction and rehabilitation		PROVISION OF PUBLIC SCHOOLS	TERTIARY EDUCATION					
0505012300280 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF UNIVERSITY SENATE BUILDING.	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,000,000,000	751,144,659	1,000,000,000	1,000,000,000
0505012300290 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF UNIVERSITY LIBRARY	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	100,000,000	0	100,000,000	100,000,000
0505012300300 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF UNIVERSITY ICT CENTER.	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	300,000,000	0	1,000,000,000	1,000,000,000
0505012300310 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ REHABILITATION OF UNIVERSITY CAMPUS ROAD NETWORK	23020114 - CONSTRUCTION / PROVISION OF ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	300,000,000	0	1,000,000,000	1,000,000,000
0505012300320 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ MAINTENANCE OF STUDENT HOTELS (KSUK)	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,200,000,000	1,056,646,562	1,800,000,000	1,800,000,000
0505012500060 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF FACULTY OF SCIENCE	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	1,800,000,000	1,539,796,460	3,000,000,000	3,000,000,000
0505012500180 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF STAFF QUARTERS (KSU)	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	100,000,000	0	700,000,000	700,000,000
0505012500190 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION AND EQUIPPING OF UNIVERSITY CLINIC (KSU)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	50,000,000	0	500,000,000	500,000,000



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0505012500200 0 - Schools' infrastructure construction and rehabilitation	RENOVATION OF BLOCKS OF CLASSROOMS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	50,000,000	0	300,000,000	300,000,000
0505032400010 0 - Libraries and laboratories	PROCUREMENT OF LABORATORY EQUIPMENT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	150,000,000	37,543,900	800,000,000	800,000,000
0505042600010 0 - Water, sanitation and hygiene	DRILLING OF BOREHOLE	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	0	0	50,000,000	50,000,000
0506012300040 0 - ICT equipment, software and expertise	PURCHASE OF 2NOs OF COMPUTERS AND ACCESSORIES	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	300,000,000	16,564,223	300,000,000	300,000,000
0510012400010 0 - Education Not Elsewhere Classified	PROCUREMENT OF OFFICE FURNITURE (TABLES, CHAIRS)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	300,000,000	100,757,515	1,000,000,000	1,000,000,000
0510012400020 0 - Education Not Elsewhere Classified	PURCHASE OF 10 NOs OF REFRIGERATORS AND AIR CONDITIONERS	23010140 - PURCHASE OF OFFICE EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	25,000,000	496,980	80,000,000	80,000,000
0510012400030 0 - Education Not Elsewhere Classified	PURCHASE OF A GENERATING SET PLUS INSTALLATION (500KVA)	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	200,000,000	165,429,088	300,000,000	300,000,000
0510012500010 0 - Education Not Elsewhere Classified	CONSTRUCTION PROVISION OF SPORTING FACILITY	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	250,000,000	0	300,000,000	300,000,000
0510012500020 0 - Education Not Elsewhere Classified	CONSTRUCTION PROVISION OF RECREATIONAL FACILITY	23020119 - CONSTRUCTION / PROVISION OF	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	60,000,000	2,000,000	0	0



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		RECREATIONAL FACILITIES						
0510012500030 0 - Education Not Elsewhere Classified	PURCHASE AND INSTALLATION OF SECURITY GAGET/ CCTV AT STRATEGIC LOCATIONS WITHIN THE KOGI STATE UNIVERSITY, KABBA	23010128 - PURCHASE OF SECURITY EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	150,000,000	0	350,000,000	350,000,000
0510012500030 0 - Education Not Elsewhere Classified	PURCHASE AND INSTALLATION OF SECURITY GAGET	23010128 - PURCHASE OF SECURITY EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231000 - KABBA/BUNU	100,000,000	0	0	0



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051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	3,804,688,798.40	7,853,751,437.85	9,357,296,941	9,357,296,941
12	INDEPENDENT REVENUE	1,464,688,798.40	789,865,000	2,006,535,550	2,006,535,550
1202	NON-TAX REVENUE	1,464,688,798.40	789,865,000	2,006,535,550	2,006,535,550
120204	FEES - GENERAL	1,464,688,798.40	789,865,000	2,001,535,550	2,001,535,550
12020409	TUITION FEES/ SDC TUITION FEES	1,464,688,798.40	784,865,000	1,892,880,550	1,892,880,550
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	0	5,000,000	3,950,000	3,950,000
12020423	ACCEPTANCE OF ADMISSION LETTER	0	0	53,875,000	53,875,000
12020448	POST UTME SCREENING FEES	0	0	9,000,000	9,000,000
12020458	ACCOMMODATION FEE	0	0	41,830,000	41,830,000
120207	EARNINGS -GENERAL	0	0	2,500,000	2,500,000
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	0	0	2,500,000	2,500,000
120211	INVESTMENT INCOME	0	0	2,500,000	2,500,000
12021101	INTEREST/DIVIDENDS ON GOVERNMENT INVESTMENTS	0	0	2,500,000	2,500,000
13	AID AND GRANTS	2,340,000,000	7,063,886,437.85	7,350,761,391	7,350,761,391
1302	GRANTS	2,340,000,000	7,063,886,437.85	7,350,761,391	7,350,761,391
130201	DOMESTIC GRANTS	2,340,000,000	7,063,886,437.85	7,350,761,391	7,350,761,391
13020104	CAPITAL GRANTS FROM LGAS	2,340,000,000	7,063,886,437.85	7,350,761,391	7,350,761,391
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	14,339,058,317	10,660,188,408.22	18,288,950,677	19,188,950,677
21	PERSONNEL COST	1,686,058,317	1,466,116,727.44	2,650,635,677	2,650,635,677
2101	SALARY	1,574,058,317	1,408,991,584.35	2,535,635,677	2,535,635,677
210101	SALARIES AND WAGES	1,574,058,317	1,408,991,584.35	2,535,635,677	2,535,635,677
21010101	SALARY	1,409,058,317	1,253,713,906.38	2,364,635,677	2,364,635,677



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21010104	AUXILLARY STAFF	100,000,000	97,460,677.97	105,000,000	105,000,000
21010109	SALARY OF VIGILANTE GROUP	65,000,000	57,817,000	66,000,000	66,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	112,000,000	57,125,143.09	115,000,000	115,000,000
210201	ALLOWANCES	102,000,000	57,125,143.09	105,000,000	105,000,000
21020102	SHIFT ALLOWANCES	10,000,000	0	15,000,000	15,000,000
21020103	HAZARD ALLOWANCE	10,000,000	0	10,000,000	10,000,000
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	7,000,000	2,250,000	15,000,000	15,000,000
21020109	MEDICAL ALLOWANCE	20,000,000	9,500,000	20,000,000	20,000,000
21020132	SABATICAL/ VISITING LECTURER ALLOWANCE	55,000,000	45,375,143.09	45,000,000	45,000,000
210202	SOCIAL CONTRIBUTIONS	10,000,000	0	10,000,000	10,000,000
21020201	STATE'S HEALTH INSURANCE CONTRIBUTION	10,000,000	0	10,000,000	10,000,000
22	OTHER RECURRENT COSTS	4,272,500,000	3,671,281,526.38	4,026,315,000	4,026,315,000
2202	OVERHEAD COST	4,252,500,000	3,662,681,026.38	3,983,815,000	3,983,815,000
220201	TRAVEL & TRANSPORT - GENERAL	138,000,000	115,408,246	122,000,000	122,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	75,000,000	58,451,614	65,500,000	65,500,000
22020108	TRAVEL OPERATION AND LOGISTICS	63,000,000	56,956,632	56,500,000	56,500,000
220202	UTILITIES - GENERAL	69,000,000	32,634,886.98	106,005,000	106,005,000
22020201	INTERNET ACCESS CHARGES	50,000,000	22,927,550	40,000,000	40,000,000
22020203	WATER RATE	1,000,000	0	1,000,000	1,000,000
22020204	ELECTRICITY BILL /CHARGES	10,000,000	7,057,336.98	25,805,000	25,805,000
22020205	TELEPHONE CHARGES	3,000,000	2,650,000	4,200,000	4,200,000
22020207	ALTERNATIVE POWER GENERATION	5,000,000	0	35,000,000	35,000,000
220203	MATERIALS & SUPPLIES - GENERAL	1,210,000,000	938,686,933.31	904,700,000	904,700,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	95,000,000	85,117,268.50	125,000,000	125,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	3,000,000	775,350	1,200,000	1,200,000
22020304	DRUGS AND MEDICAL SUPPLIES	25,000,000	11,595,560	27,000,000	27,000,000
22020305	UNIFORMS AND OTHER CLOTHINGS	10,000,000	5,475,000	11,000,000	11,000,000
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	110,000,000	3,169,600	55,000,000	55,000,000
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	5,000,000	1,405,000	15,000,000	15,000,000



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22020323	OFFICE AND GENERAL EXPENSES	896,000,000	787,417,154.81	639,000,000	639,000,000
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	65,000,000	43,732,000	30,000,000	30,000,000
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	1,000,000	0	1,500,000	1,500,000
220204	MAINTENANCE SERVICES - GENERAL	720,000,000	638,590,307.38	683,500,000	683,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	30,000,000	26,018,400	35,000,000	35,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	80,000,000	71,912,992.50	85,000,000	85,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	390,000,000	385,821,736.24	380,000,000	380,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	30,000,000	27,989,071.49	25,000,000	25,000,000
22020421	MAINTENANCE OF HOSTELS	110,000,000	89,942,507.15	80,000,000	80,000,000
22020422	PROVISION/ MAINTENANCE OF SOLAR LIGHT	20,000,000	0	10,000,000	10,000,000
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	8,000,000	5,646,200	9,000,000	9,000,000
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	5,000,000	0	5,000,000	5,000,000
22020439	GBV SITUATION ROOM AND DATA MANAGEMENTCENTRE EXPENSES	35,000,000	25,126,000	40,000,000	40,000,000
22020446	MAINTENANCE OF VC'S LODGE EXPENSES/ VCS OFFICE AND SENATE EXPENSES.	7,000,000	3,358,400	10,000,000	10,000,000
22020448	PROPERTY IDENTIFICATION AND ENUMERATION EXPENSES	5,000,000	2,775,000	4,500,000	4,500,000
220205	TRAINING - GENERAL	140,000,000	128,158,100.26	177,500,000	177,500,000
22020501	LOCAL TRAINING	10,000,000	4,481,300	12,000,000	12,000,000
22020502	INTERNATIONAL TRAINING	90,000,000	85,840,434.06	110,000,000	110,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	40,000,000	37,836,366.20	55,500,000	55,500,000
220206	OTHER SERVICES - GENERAL	1,048,500,000	971,913,363.03	1,013,500,000	1,013,500,000
22020601	SECURITY SERVICES EXPENSES	830,000,000	778,937,903.78	852,000,000	852,000,000
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	152,000,000	131,500,000	105,000,000	105,000,000
22020639	CONDUCT OF EXAMS EXPENSES	16,500,000	15,502,048	19,500,000	19,500,000
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	50,000,000	45,973,411.25	37,000,000	37,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000	510,000	7,000,000	7,000,000



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22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	10,000,000	510,000	7,000,000	7,000,000
220208	FUEL & LUBRICANTS - GENERAL	302,000,000	267,729,376.56	215,000,000	215,000,000
22020806	DIESEL EXPENSES	195,000,000	174,803,486.56	120,000,000	120,000,000
22020807	FUEL EXPENSES	107,000,000	92,925,890	95,000,000	95,000,000
220209	FINANCIAL CHARGES - GENERAL	194,500,000	191,452,970.42	251,050,000	251,050,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	335,157.05	1,050,000	1,050,000
22020902	INSURANCE PREMIUM	134,000,000	132,881,257.94	175,000,000	175,000,000
22020903	VALUATION /PAYMENT OF INSURANCE PREMIUM ON GOVERNMENT BUILDINGS & PROPERTIES/VEHICLES	60,000,000	58,236,555.43	75,000,000	75,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	420,500,000	377,596,842.44	503,560,000	503,560,000
22021001	REFRESHMENT & MEALS	180,000,000	160,708,978.44	200,000,000	200,000,000
22021002	PUBLICITY & ADVERTISEMENTS	5,000,000	2,422,340	4,500,000	4,500,000
22021010	ALL SPORT COMPETITION EXPENSES	5,000,000	3,137,040	7,500,000	7,500,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	50,000,000	40,649,809	65,000,000	65,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	7,000,000	6,988,200	9,000,000	9,000,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	2,500,000	1,570,000	8,560,000	8,560,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	21,000,000	20,251,575	22,000,000	22,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	100,000,000	94,935,500	122,000,000	122,000,000
22021069	BOARD MEETING EXPENSES	50,000,000	46,933,400	65,000,000	65,000,000
2203	LOANS AND ADVANCES	10,000,000	0	30,000,000	30,000,000
220301	STAFF LOANS & ADVANCES	10,000,000	0	30,000,000	30,000,000
22030103	OTHER LOANS AND ADVANCES	10,000,000	0	30,000,000	30,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,000,000	8,600,500	12,500,000	12,500,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	10,000,000	8,600,500	12,500,000	12,500,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	10,000,000	8,600,500	12,500,000	12,500,000
23	CAPITAL EXPENDITURE	8,380,500,000	5,522,790,154.40	11,612,000,000	13,112,000,000
2301	FIXED ASSETS PURCHASED	2,090,500,000	1,632,343,470	2,195,500,000	2,195,500,000



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230101	PURCHASE OF FIXED ASSETS - GENERAL	2,090,500,000	1,632,343,470	2,195,500,000	2,195,500,000
23010106	PURCHASE OF VANS	975,000,000	972,660,500	820,000,000	820,000,000
23010113	PURCHASE OF COMPUTERS	607,500,000	397,268,360	440,500,000	440,500,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES	48,000,000	16,755,000	180,000,000	180,000,000
23010119	PURCHASE OF POWER GENERATING SET/PLANT	100,000,000	24,315,005	100,000,000	100,000,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	100,000,000	8,430,940	45,000,000	45,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	50,000,000	37,174,290	75,000,000	75,000,000
23010132	PURCHASE OF SECURITY GADGETS	10,000,000	0	185,000,000	185,000,000
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	200,000,000	175,739,375	350,000,000	350,000,000
2302	CONSTRUCTION / PROVISION	6,150,000,000	3,880,446,684.40	9,291,000,000	10,791,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	6,150,000,000	3,880,446,684.40	9,291,000,000	10,791,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,430,000,000	563,255,528	2,385,000,000	2,385,000,000
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	25,000,000	0	26,000,000	26,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	500,000,000	366,810,968.80	650,000,000	650,000,000
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	350,000,000	339,214,753.43	120,000,000	1,620,000,000
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	15,000,000	6,235,000	240,000,000	240,000,000
23020114	CONSTRUCTION / PROVISION OF ROADS	1,000,000,000	649,787,153.48	700,000,000	700,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,220,000,000	1,442,989,828.19	4,405,000,000	4,405,000,000
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	10,000,000	0	15,000,000	15,000,000
23020131	CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	600,000,000	512,153,452.50	750,000,000	750,000,000
2303	REHABILITATION / REPAIRS	50,000,000	0	50,000,000	50,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,000,000	0	50,000,000	50,000,000
23030102	REHABILITATION / REPAIRS - ELECTRICITY	50,000,000	0	50,000,000	50,000,000
2305	OTHER CAPITAL PROJECTS	90,000,000	10,000,000	75,500,000	75,500,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	90,000,000	10,000,000	75,500,000	75,500,000
23050101	RESEARCH AND DEVELOPMENT	90,000,000	10,000,000	75,500,000	75,500,000
051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA				



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Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
709	EDUCATION	14,339,058,317	10,660,188,408	18,288,950,677	19,188,950,677
7094	TERTIARY EDUCATION	14,339,058,317	10,660,188,408	18,288,950,677	19,788,950,677
70942	SECOND STAGE OF TERTIARY EDUCATION	14,339,058,317	10,660,188,408	18,288,950,677	19,788,950,677

051702500100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY (CUSTECH), OSARA							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	8,380,500,000	5,522,790,154	11,612,000,000	12,512,000,000
0501032300040 0 - Education sector coordination mechanisms	PURCHASE OF 5NOS OF MOTOR VEHICLES (HILUX)	23010106 - PURCHASE OF VANS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	975,000,000	972,660,500	820,000,000	820,000,000
0504032400010 0 - Teaching and non-teaching staff capacity building	TRAINING AND RESEARCH FOR MANPOWER DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	90,000,000	10,000,000	75,500,000	75,500,000
0505012300330 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ EQUIPPING OF ADMIN. BLOCK (CUSTECH)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	300,000,000	5,474,500	500,000,000	500,000,000
0505012300340 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF LECTURE HALLS & THEATERS	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	200,000,000	0	500,000,000	500,000,000
0505012300350 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ EQUIPPING STAFF QUARTERS (CUSTECH)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	50,000,000	0	500,000,000	500,000,000



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0505012300360 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ EQUIPPING OF UNIVERSITY LIBRARY (CUSTECH)	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	350,000,000	339,214,753	120,000,000	1,620,000,000
0505012300370 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ EQUIPPING OF UNIVERSITY CLINIC (CUSTECH)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	500,000,000	366,810,969	650,000,000	650,000,000
0505012300380 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ MAINTENANCE OF STUDENT HOSTELS (CUSTECH)	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	600,000,000	512,153,453	750,000,000	750,000,000
0505012300390 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ EQUIPPING OF COLLEGE OF MEDICINE, FACULTY OF ENGINEERING, SENATE BUILDING AND FACULTY OF COMPUTING AND INFORMATION TECHNOLOGY (CUSTECH)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,370,000,000	1,069,182,638	800,000,000	600,000,000
0505012300400 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ PROVISION OF SPORTING FACILITIES (CUSTECH)	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	15,000,000	6,235,000	240,000,000	240,000,000
0505012300410 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/ PROVISION OF RECREATIONAL FACILITIES (CUSTECH)	23020119 - CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	10,000,000	0	15,000,000	15,000,000
0505012300420 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF CUSTECH INTERNAL ROADS	23020114 - CONSTRUCTION / PROVISION OF ROADS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	1,000,000,000	649,787,153	700,000,000	700,000,000
0505012400030 0 - Schools' infrastructure construction and rehabilitation	REPLACEMENT / MAINTENANCE OF ELECTRICITY EQUIPMENT	23030102 - REHABILITATION / REPAIRS - ELECTRICITY	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	50,000,000	0	50,000,000	50,000,000



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0505012400040 0 - Schools' infrastructure construction and rehabilitation	PURCHASE AND INSTILLATION OF 2NOs OF TRANSFORMERS	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	200,000,000	175,739,375	350,000,000	350,000,000
0505012400050 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF CHAIRS AND TABLES TO EQUIPMENT STUDENTS LECTURE HALLS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	450,000,000	344,503,683	350,000,000	350,000,000
0505012400060 0 - Schools' infrastructure construction and rehabilitation	PROCUREMENT OF PLANT	23010119 - PURCHASE OF POWER GENERATING SET/PLANT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	100,000,000	24,315,005	100,000,000	100,000,000
0505012500010 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF FACULTY OF SCIENCE AND TECHNOLOGY EDUCATION (CUSTECH)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	800,000,000	557,781,028	800,000,000	600,000,000
0505012500020 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF CUSTECH BUSINESS VENTURE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	50,000,000	0	80,000,000	80,000,000
0505012500030 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF CUSTECH MICRO-FINANCE BANK	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	80,000,000	0	85,000,000	85,000,000
0505012500040 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF SCIENCE LABORATORIES	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	250,000,000	29,303,507	275,000,000	275,000,000
0505012500050 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF CONVOCATION SQUARE (CUSTECH)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	100,000,000	0	100,000,000	100,000,000
0505012600010 0 - Schools'	CONSTRUCTION/EQUIPPING OF FACULTY OF AGRICULTURE	23020118 - CONSTRUCTION /	70942 - SECOND STAGE OF	12210100 - ADAVI	0	0	1,000,000,000	1,000,000,000



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infrastructure construction and rehabilitation		PROVISION OF INFRASTRUCTURE	TERTIARY EDUCATION					
0505012600020 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF CUSTECH CENTRAL STORE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	0	0	800,000,000	600,000,000
0505012600030 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION/EQUIPPING OF WORKS AND PHYSICAL PLANNING UNIT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	0	0	500,000,000	500,000,000
0505032300040 0 - Libraries and laboratories	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	50,000,000	37,174,290	75,000,000	75,000,000
0505042300030 0 - Water, sanitation and hygiene	CONSTRUCTION/PROVISION OF WATER FACILITIES (CUSTECH)	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	25,000,000	0	26,000,000	26,000,000
0505052300050 0 - School safety	PROCUREMENT AND INSTALLATION OF SECURITY GADGETS (CCTV CAMERA)	23010132 - PURCHASE OF SECURITY GADGETS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	10,000,000	0	185,000,000	185,000,000
0505052400010 0 - School safety	PURCHASE OF FIRE FIGHTING EQUIPMENT	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	100,000,000	8,430,940	45,000,000	45,000,000
0506012300050 0 - ICT equipment, software and expertise	PURCHASE OF 40 NOS OF COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	555,000,000	381,723,360	400,000,000	400,000,000
0506012300060 0 - ICT equipment, software and expertise	PURCHASE OF 3 NOS OF PHOTOCOPYING MACHINES	23010115 - PURCHASE OF PHOTOCOPYING MACHINES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	48,000,000	16,755,000	180,000,000	180,000,000
0506012500010 0 - ICT equipment,	PURCHASE OF 35 NOS OF LAPTOP COMPUTERS	23010113 - PURCHASE OF COMPUTERS	70942 - SECOND STAGE OF	12210100 - ADAVI	52,500,000	15,545,000	40,500,000	40,500,000



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software and expertise			TERTIARY EDUCATION					
0510012600010 0 - Education Not Elsewhere Classified	CONSTRUCTION/EQUIPPING OF CUSTECH ANIMAL FARM(AQUACULTURE FARMS,DAIRY FARMS & MIXED LIVESTOCK FARMS)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12210100 - ADAVI	0	0	500,000,000	500,000,000



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051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	0	3,000,000	0	0
12	INDEPENDENT REVENUE	0	3,000,000	0	0
1202	NON-TAX REVENUE	0	3,000,000	0	0
120207	EARNINGS -GENERAL	0	3,000,000	0	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	0	3,000,000	0	0
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	8,452,698,853	8,076,846,407.47	14,564,833,123	12,564,833,123
21	PERSONNEL COST	7,971,393,261	7,818,241,172.47	7,029,941,819	7,029,941,819
2101	SALARY	7,971,393,261	7,818,241,172.47	7,029,941,819	7,029,941,819
210101	SALARIES AND WAGES	7,971,393,261	7,818,241,172.47	7,029,941,819	7,029,941,819
21010101	SALARY	7,960,893,261	7,809,851,172.47	7,014,941,819	7,014,941,819
21010104	AUXILLARY STAFF	10,500,000	8,390,000	15,000,000	15,000,000
22	OTHER RECURRENT COSTS	481,305,592	258,605,235	934,891,304	934,891,304
2202	OVERHEAD COST	480,955,592	258,485,235	934,383,264	934,383,264
220201	TRAVEL & TRANSPORT - GENERAL	4,850,500	4,806,500	5,280,600	5,280,600
22020102	TRAVEL AND TRANSPORT - OTHERS	4,850,500	4,806,500	5,280,600	5,280,600
220202	UTILITIES - GENERAL	1,000,000	521,500	2,400,300	2,400,300
22020205	TELEPHONE CHARGES	1,000,000	521,500	2,400,300	2,400,300
220203	MATERIALS & SUPPLIES - GENERAL	14,400,000	11,765,800	130,566,000	130,566,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	4,400,000	3,454,500	4,000,000	4,000,000
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	2,200,000	620,500	2,500,000	2,500,000
22020323	OFFICE AND GENERAL EXPENSES	7,800,000	7,690,800	124,066,000	124,066,000
220204	MAINTENANCE SERVICES - GENERAL	9,550,000	8,155,500	10,122,844	10,122,844



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22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	4,800,000	4,581,800	5,000,000	5,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	4,750,000	3,573,700	5,122,844	5,122,844
220205	TRAINING - GENERAL	8,600,000	8,157,500	11,071,550	11,071,550
22020501	LOCAL TRAINING	4,100,000	3,800,500	5,870,850	5,870,850
22020511	WORKSHOPS, SEMINARS & CONFERENCES	4,500,000	4,357,000	5,200,700	5,200,700
220206	OTHER SERVICES - GENERAL	403,850,111	205,325,099	730,041,470	730,041,470
22020612	SCIENCE & TECHNICAL, ART EXHIBITIONS/ ANNUAL TRADE FAIR FOR EXHIBITION OF PRODUCTS MADE BY PEOPLE WITH DISABILITY /JETS CLUB ACTIVITIES:SCIENCE AND PROJECT EXHIBITION(STATE AND NATIONAL)	2,100,111	1,965,000	324,141,470	324,141,470
22020639	CONDUCT OF EXAMS EXPENSES	380,000,000	184,902,924	380,000,000	380,000,000
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	750,000	0	1,400,000	1,400,000
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	1,000,000	418,200	1,500,000	1,500,000
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	20,000,000	18,038,975	23,000,000	23,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	0	5,820,000	5,820,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	500,000	0	5,820,000	5,820,000
220208	FUEL & LUBRICANTS - GENERAL	5,950,000	2,824,836	5,200,000	5,200,000
22020801	MOTOR VEHICLE FUEL COST	4,000,000	2,392,336	3,000,000	3,000,000
22020803	PLANTS/ GENERATOR FUEL COST	1,950,000	432,500	2,200,000	2,200,000
220209	FINANCIAL CHARGES - GENERAL	700,000	0	850,000	850,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	700,000	0	850,000	850,000
220210	MISCELLANEOUS EXPENSES GENERAL	31,554,981	16,928,500	33,030,500	33,030,500
22021001	REFRESHMENT & MEALS	10,950,500	6,910,300	8,050,000	8,050,000
22021002	PUBLICITY & ADVERTISEMENTS	652,500	365,000	1,000,000	1,000,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	750,000	250,000	1,180,500	1,180,500
22021010	ALL SPORT COMPETITION EXPENSES	3,900,560	3,900,000	4,500,000	4,500,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	130,000	700,000	700,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	500,000	455,000	1,500,000	1,500,000



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22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	7,100,120	720,700	8,300,000	8,300,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,400,801	717,500	1,800,000	1,800,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	5,800,500	3,480,000	6,000,000	6,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	350,000	120,000	508,040	508,040
220401	LOCAL GRANTS AND CONTRIBUTIONS	350,000	120,000	508,040	508,040
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	350,000	120,000	508,040	508,040
23	CAPITAL EXPENDITURE	0	0	6,600,000,000	4,600,000,000
2301	FIXED ASSETS PURCHASED	0	0	2,300,000,000	1,300,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	2,300,000,000	1,300,000,000
23010113	PURCHASE OF COMPUTERS	0	0	300,000,000	300,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	0	0	2,000,000,000	1,000,000,000
2302	CONSTRUCTION / PROVISION	0	0	3,000,000,000	2,000,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	3,000,000,000	2,000,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	0	0	3,000,000,000	2,000,000,000
2303	REHABILITATION / REPAIRS	0	0	1,000,000,000	1,000,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	1,000,000,000	1,000,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	0	0	1,000,000,000	1,000,000,000
2305	OTHER CAPITAL PROJECTS	0	0	300,000,000	300,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	300,000,000	300,000,000
23050101	RESEARCH AND DEVELOPMENT	0	0	200,000,000	200,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	0	0	100,000,000	100,000,000
051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
709	EDUCATION	8,452,698,853	8,076,846,407	14,564,833,123	12,564,833,123
7092	SECONDARY EDUCATION	8,452,698,853	8,076,846,407	14,564,833,123	12,564,833,123
70922	UPPER-SECONDARY EDUCATION	8,452,698,853	8,076,846,407	14,564,833,123	12,564,833,123



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051705400100	KOGI STATE SENIOR SECONDARY EDUCATION BOARD							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	<u>0</u>	<u>0</u>	<u>6,600,000,000</u>	<u>4,600,000,000</u>
0505012600140 0 - Schools' infrastructure construction and rehabilitation	ESTABLISHMENT OF FOUR NEW SCHOOLS	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	0	0	3,000,000,000	2,000,000,000
0505012600150 0 - Schools' infrastructure construction and rehabilitation	REHABILITATION OF HEADQUARTERS OFFICES AND SCHOOL BUILDINGS	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	0	0	1,000,000,000	1,000,000,000
0505012600160 0 - Schools' infrastructure construction and rehabilitation	PROVISIONS OF LEARNING INFRASTRUCTURE IN KOGI STATE SENIOR SECONDARY EDUCATION BOARD	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	0	0	2,000,000,000	1,000,000,000
0506012600010 0 - ICT equipment, software and expertise	EMIS/ICT COMPUTER & COMPUTER ACCESSORIES	23010113 - PURCHASE OF COMPUTERS	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	0	0	300,000,000	300,000,000
0506012600020 0 - ICT equipment, software and expertise	PLATFORM LICENSING, ACQUISITION OF HARD & SOFTWARES	23050102 - COMPUTER SOFTWARE ACQUISITION	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	0	0	100,000,000	100,000,000
0510012600020 0 - Education Not Elsewhere Classified	SCIENCE EXHIBITION, QUIZ, SPORTS COMPETITIONS	23050101 - RESEARCH AND DEVELOPMENT	70922 - UPPER- SECONDARY EDUCATION	12231200 - LOKOJA	0	0	200,000,000	200,000,000



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051705600100	STATE SCHOLARSHIP BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	0	25,000,000	0	0
12	INDEPENDENT REVENUE	0	25,000,000	0	0
1202	NON-TAX REVENUE	0	25,000,000	0	0
120204	FEES - GENERAL	0	24,000,000	0	0
12020470	STUDENTS ONLINE REGISTRATION	0	24,000,000	0	0
120207	EARNINGS -GENERAL	0	1,000,000	0	0
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	0	1,000,000	0	0
051705600100	STATE SCHOLARSHIP BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	839,912,876	642,860,613.11	2,070,814,274	1,070,814,274
21	PERSONNEL COST	14,190,206	13,912,258.46	45,241,604	45,241,604
2101	SALARY	14,190,206	13,912,258.46	45,241,604	45,241,604
210101	SALARIES AND WAGES	14,190,206	13,912,258.46	45,241,604	45,241,604
21010101	SALARY	14,190,206	13,912,258.46	45,241,604	45,241,604
22	OTHER RECURRENT COSTS	825,722,670	628,948,354.65	2,025,572,670	1,025,572,670
2202	OVERHEAD COST	25,644,820	7,325,199.15	25,494,820	25,494,820
220201	TRAVEL & TRANSPORT - GENERAL	6,545,700	3,330,200	6,545,700	6,545,700
22020102	TRAVEL AND TRANSPORT - OTHERS	4,545,700	2,812,850	4,545,700	4,545,700
22020108	TRAVEL OPERATION AND LOGISTICS	2,000,000	517,350	2,000,000	2,000,000
220202	UTILITIES - GENERAL	5,005,500	305,000	5,005,500	5,005,500
22020201	INTERNET ACCESS CHARGES	2,500,000	305,000	2,500,000	2,500,000
22020204	ELECTRICITY BILL /CHARGES	2,355,500	0	2,355,500	2,355,500
22020205	TELEPHONE CHARGES	150,000	0	150,000	150,000
220203	MATERIALS & SUPPLIES - GENERAL	1,024,620	175,000	1,024,620	1,024,620
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	464,100	175,000	464,100	464,100



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22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	77,850	0	77,850	77,850
22020323	OFFICE AND GENERAL EXPENSES	482,670	0	482,670	482,670
220204	MAINTENANCE SERVICES - GENERAL	1,869,000	326,175	1,869,000	1,869,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	900,000	204,175	900,000	900,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	450,000	0	450,000	450,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	259,500	0	259,500	259,500
22020405	MAINTENANCE OF OFFICE EQUIPMENT	259,500	122,000	259,500	259,500
220205	TRAINING - GENERAL	4,000,000	1,155,000	4,000,000	4,000,000
22020501	LOCAL TRAINING	1,500,000	0	1,500,000	1,500,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,500,000	1,155,000	2,500,000	2,500,000
220208	FUEL & LUBRICANTS - GENERAL	2,450,000	373,400	2,300,000	2,300,000
22020801	MOTOR VEHICLE FUEL COST	450,000	373,400	300,000	300,000
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	0	2,000,000	2,000,000
220209	FINANCIAL CHARGES - GENERAL	2,000,000	447,028.15	2,000,000	2,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	2,000,000	447,028.15	2,000,000	2,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	2,750,000	1,213,396	2,750,000	2,750,000
22021001	REFRESHMENT & MEALS	1,500,000	960,300	1,500,000	1,500,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,250,000	253,096	1,250,000	1,250,000
2203	LOANS AND ADVANCES	77,850	0	77,850	77,850
220301	STAFF LOANS & ADVANCES	77,850	0	77,850	77,850
22030101	MOTOR VEHICLE/ BICYCLE ADVANCE	77,850	0	77,850	77,850
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	800,000,000	621,623,155.50	2,000,000,000	1,000,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	800,000,000	621,623,155.50	2,000,000,000	1,000,000,000
22080115	PAYMENT OF SCHOLARSHIP/ BURSARY ALLOWANCE TO KOGI STUDENTS IN TERTIARY INSTITUTIONS AND ASSOCIATED COSTS	800,000,000	621,623,155.50	2,000,000,000	1,000,000,000
051705600100	STATE SCHOLARSHIP BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget



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709	EDUCATION	839,912,876	642,860,613	2,070,814,274	1,070,814,274
7094	TERTIARY EDUCATION	839,912,876	642,860,613	2,070,814,274	1,070,814,274
70942	SECOND STAGE OF TERTIARY EDUCATION	839,912,876	642,860,613	2,070,814,274	1,070,814,274



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051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	4,981,000	10,652,500	12,803,000	12,803,000
12	INDEPENDENT REVENUE	4,981,000	10,652,500	12,803,000	12,803,000
1202	NON-TAX REVENUE	4,981,000	10,652,500	12,803,000	12,803,000
120204	FEES - GENERAL	4,981,000	7,677,500	11,423,000	11,423,000
12020409	TUITION FEES/ SDC TUITION FEES	4,981,000	7,277,500	9,161,000	9,161,000
12020412	TRANSCRIPT FEES	0	100,000	300,000	300,000
12020423	ACCEPTANCE OF ADMISSION LETTER	0	300,000	240,000	240,000
12020434	LIBRARY FEES	0	0	324,000	324,000
12020449	NON- REFUNDABLE CAUTION FEES	0	0	324,000	324,000
12020487	ORIGINAL CERTIFICATE FEE	0	0	750,000	750,000
12020492	MEDICAL CERTIFICATE	0	0	324,000	324,000
120206	SALES - GENERAL	0	2,975,000	1,380,000	1,380,000
12020622	SALES OF APPLICATION FORM FOR VOCATIONAL INSTITUTION	0	2,825,000	1,200,000	1,200,000
12020633	SALES OF STUDENT I.D. CARDS	0	150,000	180,000	180,000
051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	1,557,218,902	197,418,476.98	2,179,678,179	2,179,678,179
21	PERSONNEL COST	262,859,415	147,427,892.98	222,931,092	222,931,092
2101	SALARY	262,859,415	147,427,892.98	222,931,092	222,931,092
210101	SALARIES AND WAGES	262,859,415	147,427,892.98	222,931,092	222,931,092
21010101	SALARY	255,859,415	142,587,892.98	215,931,092	215,931,092
21010104	AUXILLARY STAFF	7,000,000	4,840,000	7,000,000	7,000,000
22	OTHER RECURRENT COSTS	219,446,777	49,990,584	296,246,777	296,246,777
2202	OVERHEAD COST	218,446,777	49,940,584	295,246,777	295,246,777
220201	TRAVEL & TRANSPORT - GENERAL	45,646,777	1,802,000	50,146,777	50,146,777



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22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	1,500,000	302,000	4,000,000	4,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000	1,500,000	4,000,000	4,000,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	42,146,777	0	42,146,777	42,146,777
220202	UTILITIES - GENERAL	4,100,000	1,900,284	4,100,000	4,100,000
22020201	INTERNET ACCESS CHARGES	4,000,000	1,900,284	4,000,000	4,000,000
22020205	TELEPHONE CHARGES	100,000	0	100,000	100,000
220203	MATERIALS & SUPPLIES - GENERAL	16,700,000	3,021,200	36,000,000	36,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	4,000,000	1,201,000	4,000,000	4,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	500,000	120,000	15,000,000	15,000,000
22020305	UNIFORMS AND OTHER CLOTHINGS	200,000	0	1,000,000	1,000,000
22020323	OFFICE AND GENERAL EXPENSES	12,000,000	1,700,200	16,000,000	16,000,000
220204	MAINTENANCE SERVICES - GENERAL	27,000,000	4,416,500	39,000,000	39,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	2,272,000	8,000,000	8,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	4,000,000	928,000	8,000,000	8,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	7,000,000	0	7,000,000	7,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	4,000,000	1,216,500	8,000,000	8,000,000
22020408	MAINTENANCE OF TRACTOR/ HEAVY DUTY EQUIPMENT	1,000,000	0	2,000,000	2,000,000
22020409	WORKSHOP MAINTENANCE	3,000,000	0	3,000,000	3,000,000
22020422	PROVISION/ MAINTENANCE OF SOLAR LIGHT	3,000,000	0	3,000,000	3,000,000
220205	TRAINING - GENERAL	57,000,000	27,681,000	69,000,000	69,000,000
22020501	LOCAL TRAINING	51,000,000	27,480,000	51,000,000	51,000,000
22020502	INTERNATIONAL TRAINING	3,000,000	0	3,000,000	3,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	3,000,000	201,000	15,000,000	15,000,000
220206	OTHER SERVICES - GENERAL	36,000,000	420,000	56,000,000	56,000,000
22020601	SECURITY SERVICES EXPENSES	6,000,000	420,000	6,000,000	6,000,000
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	30,000,000	0	50,000,000	50,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000	0	5,000,000	5,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	5,000,000	0	5,000,000	5,000,000
220208	FUEL & LUBRICANTS - GENERAL	9,000,000	6,335,000	16,000,000	16,000,000



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22020801	MOTOR VEHICLE FUEL COST	4,000,000	3,091,000	8,000,000	8,000,000
22020806	DIESEL EXPENSES	5,000,000	3,244,000	8,000,000	8,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	18,000,000	4,364,600	20,000,000	20,000,000
22021001	REFRESHMENT & MEALS	6,000,000	3,393,600	6,000,000	6,000,000
22021002	PUBLICITY & ADVERTISEMENTS	4,000,000	0	4,000,000	4,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	100,000	1,000,000	1,000,000
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	1,000,000	0	3,000,000	3,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,000,000	100,000	1,000,000	1,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	5,000,000	771,000	5,000,000	5,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	50,000	1,000,000	1,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,000,000	50,000	1,000,000	1,000,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,000,000	50,000	1,000,000	1,000,000
23	CAPITAL EXPENDITURE	1,074,912,710	0	1,660,500,310	1,660,500,310
2301	FIXED ASSETS PURCHASED	186,400,000	0	346,500,000	346,500,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	186,400,000	0	346,500,000	346,500,000
23010105	PURCHASE OF MOTOR VEHICLES	100,000,000	0	260,000,000	260,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	86,400,000	0	86,500,000	86,500,000
2302	CONSTRUCTION / PROVISION	888,512,710	0	1,314,000,310	1,314,000,310
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	888,512,710	0	1,314,000,310	1,314,000,310
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	67,800,000	0	92,600,000	92,600,000
23020103	PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	26,800,800	0	45,600,000	45,600,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	32,100,500	0	65,900,000	65,900,000
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	62,560,000	0	96,500,000	96,500,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	80,600,000	0	80,600,000	80,600,000
23020127	CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURES	286,900,310	0	286,900,310	286,900,310
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	134,900,900	0	185,000,000	185,000,000
23020131	CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	196,850,200	0	460,900,000	460,900,000



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051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
709	EDUCATION	1,557,218,902	197,418,477	2,179,678,179	2,179,678,179
7094	TERTIARY EDUCATION	1,557,218,902	197,418,477	2,179,678,179	2,179,678,179
70942	SECOND STAGE OF TERTIARY EDUCATION	1,557,218,902	197,418,477	2,179,678,179	2,179,678,179

051706500100	NIGERIA-KOREA FRIENDSHIP INSTITUTE							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	1,074,912,710	0	1,660,500,310	1,660,500,310
0501032500040 0 - Education sector coordination mechanisms	PURCHASE OF 4NOS OF VEHICLES FOR PRINCIPAL OFFICERS OF NIGERIA KOREA, LOKOJA	23010105 - PURCHASE OF MOTOR VEHICLES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	100,000,000	0	260,000,000	260,000,000
0505012300430 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF ADMINISTRATION BLOCK AT NIGERIA KOREA FRIENDSHIP INSTITUTE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	67,800,000	0	92,600,000	92,600,000
0505012300440 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF LIBRARY BLOCK AT NIGERIA KOREA INSTITUTE	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	62,560,000	0	96,500,000	96,500,000
0505012300450 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF 2 BLOCKS OF HOSTEL AT NIGERIA KOREA INSTITUTE	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	196,850,200	0	460,900,000	460,900,000
0505012300460 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF BLOCK OF CLINIC AT NIGERIA KOREA INSTITUTE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	32,100,500	0	65,900,000	65,900,000



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0505012300470 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION AND EQUIPPING OF ICT LABORATORY BLOCK	23020127 - CONSTRUCTION /PROVISION OF ICT INFRASTRUCTURE S	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	286,900,310	0	286,900,310	286,900,310
0505012300480 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF LECTURE HALL AT NIGERIA- KOREA FRIENDSHIP INSTITUTE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	80,600,000	0	80,600,000	80,600,000
0505012300490 0 - Schools' infrastructure construction and rehabilitation	CONSTRUCTION OF PERIMETER FENCING FOR NIGERIA- KOREA FRIENDSHIP INSTITUTE	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	134,900,900	0	185,000,000	185,000,000
0505032300050 0 - Libraries and laboratories	PURCHASE OF LIBRARY BOOKS AND EQUIPMENT	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	86,400,000	0	86,500,000	86,500,000
0510012300050 0 - Education Not Elsewhere Classified	CONNECTION OF NKFI ELECTRICITY TO NATIONAL GRADE	23020103 - PROVISION OF ELECTRICITY TO PUBLIC BUILDINGS	70942 - SECOND STAGE OF TERTIARY EDUCATION	12231200 - LOKOJA	26,800,800	0	45,600,000	45,600,000



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052100100100	MINISTRY OF HEALTH				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	7,801,614,632.20	17,137,338	8,400,929,790	8,400,929,790
12	INDEPENDENT REVENUE	2,940,279.20	17,137,338	17,000,000	17,000,000
1202	NON-TAX REVENUE	2,940,279.20	17,137,338	17,000,000	17,000,000
120201	LICENCES - GENERAL	2,750,279.20	14,637,338	16,065,000	16,065,000
12020116	REGISTRATION OF NEW HOSPITALS & CLINICS	337,000	510,338	0	0
12020126	RENEWAL OF HOSPITALS AND PRIVATE CLINICS	2,378,279.20	5,677,000	1,140,000	1,140,000
12020142	REGISTRATION/ RENEWAL OF PATENT MEDICINE STORE	35,000	7,675,000	6,890,000	6,890,000
12020168	REGISTRATION AND RENEWAL OF SCHOOL / COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY	0	500,000	7,675,000	7,675,000
12020169	REGISTRATION AND RENEWAL OF SCHOOL / COLLEGE OF NURSING SCIENCES	0	275,000	360,000	360,000
120204	FEES - GENERAL	110,000	500,000	435,000	435,000
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	110,000	500,000	435,000	435,000
120205	FINES - GENERAL	80,000	2,000,000	500,000	500,000
12020509	PENALTY ON MEDICAL MALPRACTICES	80,000	2,000,000	500,000	500,000
13	AID AND GRANTS	7,798,674,353	0	8,383,929,790	8,383,929,790
1302	GRANTS	7,798,674,353	0	8,383,929,790	8,383,929,790
130202	FOREIGN GRANTS	7,798,674,353	0	8,383,929,790	8,383,929,790
13020201	CURRENT FOREIGN GRANTS	7,798,674,353	0	8,383,929,790	8,383,929,790
052100100100	MINISTRY OF HEALTH				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	12,550,002,124	5,114,587,601.61	21,040,295,633	19,940,295,633
21	PERSONNEL COST	1,075,756,388	636,110,566.64	1,266,929,572	1,266,929,572
2101	SALARY	869,800,488	601,346,366.64	1,065,009,572	1,065,009,572
210101	SALARIES AND WAGES	869,800,488	601,346,366.64	1,065,009,572	1,065,009,572
21010101	SALARY	869,800,488	601,346,366.64	1,065,009,572	1,065,009,572
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	205,955,900	34,764,200	201,920,000	201,920,000



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210201	ALLOWANCES	205,955,900	34,764,200	201,920,000	201,920,000
21020107	NYSC ALLOWANCES	37,834,900	17,005,400	38,527,900	38,527,900
21020124	MEDICAL STUDENT ALLOWANCE	38,536,000	0	38,536,000	38,536,000
21020129	MID-WIVES SERVICE SCHEME (MSS) ALLOWANCE	29,585,000	17,758,800	24,856,100	24,856,100
21020131	PANDEMIC HAZARD ALLOWANCE FOR HEALTH WORKERS	100,000,000	0	100,000,000	100,000,000
22	OTHER RECURRENT COSTS	7,107,682,936	4,181,962,297.14	13,906,126,061	12,806,126,061
2202	OVERHEAD COST	6,987,562,936	4,181,962,297.14	13,786,006,061	12,686,006,061
220201	TRAVEL & TRANSPORT - GENERAL	1,038,000	1,003,000	1,038,000	1,038,000
22020102	TRAVEL AND TRANSPORT - OTHERS	1,038,000	1,003,000	1,038,000	1,038,000
220202	UTILITIES - GENERAL	50,300,000	0	50,502,656	50,502,656
22020204	ELECTRICITY BILL /CHARGES	300,000	0	502,656	502,656
22020208	MEDICAL TELE CONSULTATION AND FREE CALL SERVICES	50,000,000	0	50,000,000	50,000,000
220203	MATERIALS & SUPPLIES - GENERAL	3,261,172,000	2,929,480,690.64	1,645,372,000	1,145,372,000
22020303	EXPENSES ON CLIMATE CHANGE MATERIALS	500,000	0	30,000,000	30,000,000
22020304	DRUGS AND MEDICAL SUPPLIES	250,000,000	0	250,000,000	250,000,000
22020319	PROVISION OF WELFARE (HEALTHCARE, RELIEF MATERIALS AND ALTERNATIVE ACCOMMODATION) FOR FLOOD VICTIMS AND IDPs	3,000,000,000	2,923,727,190.64	1,000,000,000	500,000,000
22020320	PROCUREMENT OF HIV TEST KITS AND CONSUMABLES	0	0	25,000,000	25,000,000
22020321	DRUGS CONTROL PROGRAM	0	0	10,000,000	10,000,000
22020323	OFFICE AND GENERAL EXPENSES	10,672,000	5,753,500	310,372,000	310,372,000
22020348	PURCHASE OF SAMPLE REAGENT FOR QUALITY CONTROL LABORATORY	0	0	20,000,000	20,000,000
220204	MAINTENANCE SERVICES - GENERAL	9,238,000	2,393,000	9,238,000	9,238,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	500,000	500,000	500,000	500,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,690,000	1,893,000	2,690,000	2,690,000
22020440	MAINTENANCE OF WORLD BANK ASSISSTED - HEALTH SYSTEM DEVELOPMENT PROJECT II IN 21 LGA	6,048,000	0	6,048,000	6,048,000
220205	TRAINING - GENERAL	6,084,000	0	41,084,000	41,084,000
22020501	LOCAL TRAINING	6,084,000	0	41,084,000	41,084,000
220206	OTHER SERVICES - GENERAL	2,201,685,065	881,515,580	10,056,668,749	9,456,668,749



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22020620	HEALTH CARE PLUS ACTIVITIES (MATERNAL AND CHILD HEALTH)	0	0	100,000,000	100,000,000
22020626	NATIONAL LEPROSY & TB CONTROL PROGRAMME	200,000,000	0	200,000,000	200,000,000
22020634	HEALTH SECURITY (EMERGENCY PREPAREDNESS RESPONSE (EPR) AND DISEASE CONTROL)	0	0	500,000,000	500,000,000
22020646	ONCHOCERECIASIS & NTD PROGRAMME	361,344,664	0	5,440,731,008	5,440,731,008
22020647	PRIMARY EAR CARE IN KOGI STATE	1,000,000	0	400,200,000	400,200,000
22020648	PUBLIC HEALTH EMERGENCY OPERATION CENTRE, LOKOJA (PHEOC)	50,000,000	0	50,000,000	50,000,000
22020651	STATE BLOOD TRANSFUSION SERVICES	3,024,000	0	3,024,000	3,024,000
22020652	HEALTH INVESTMENT PLAN /HEALTH PROMOTION AND EDUCATION	65,579,004	0	100,000,000	100,000,000
22020655	ROLL BACK MALARIA /MALARIA ERADICATION PROGRAMME	271,550,685	0	1,271,550,685	1,071,550,685
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	43,162,712	0	43,162,712	43,162,712
22020664	ENVIRONMENTAL /OCCUPATIONAL HEALTH SERVICE	1,000,000	0	5,000,000	5,000,000
22020677	REPRODUCTIVE HEALTH /CHILD HEALTH ACTIVITIES	1,000,000	0	275,000,000	275,000,000
22020690	FREE RURAL MEDICAL OUTREACH	1,000,000	0	1,000,000	1,000,000
22020692	NATIONAL HEALTH ACCOUNT/ BOOK & PROJECT ACCOUNT	3,024,000	0	3,024,000	3,024,000
22020696	ODODO HEALTH TRAIN (MEDICAL OUTREACH)	1,200,000,000	881,515,580	1,413,976,344	1,013,976,344
22020699	EMERGENCY MEDICAL SERVICES	0	0	250,000,000	250,000,000
220208	FUEL & LUBRICANTS - GENERAL	100,000,000	8,608,500	100,000,000	100,000,000
22020806	DIESEL EXPENSES	100,000,000	8,608,500	100,000,000	100,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	1,358,045,871	358,961,526.50	1,882,102,656	1,882,102,656
22021001	REFRESHMENT & MEALS	1,000,000	598,500	1,000,000	1,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	0	10,000,000	10,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	28,024,000	0	28,024,000	28,024,000
22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH MEETING /HUMAN RESOURCE FOR HEALTH	42,242,371	0	200,000,000	200,000,000
22021040	BLINDNESS PREVENTION PROGRAMME	799,400,000	0	20,000,000	20,000,000
22021045	MEASLES SURVEILLANCE AND MNCH EXPENSES	1,000,000	0	1,000,000	1,000,000
22021054	STATE AIDS /STI CONTROLPROGRAMME(SASCP) EXPENSES	1,000,000	0	1,000,000	1,000,000
22021056	ERADICATION OF POLIO(WHO) PROGRAMME EXPENSES	1,000,000	0	1,000,000	1,000,000



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22021057	MATERNAL AND PERINATAL SURVEILLANCE EXPENSES	1,000,000	0	1,000,000	1,000,000
22021060	CONTROL OF EMERGING PUBLIC HEALTH DISEASE	3,024,000	0	3,024,000	3,024,000
22021061	ACCELERATING OF NUTRITION RESULTS IN NIGERIA (ANRIN)	205,000,000	200,000,000	250,000,000	250,000,000
22021062	STATE INTERVENTION FOR MEDICAL ASSISTANCE (BELLO CARE)	150,000,000	125,055,026.50	150,000,000	150,000,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	76,293,500	27,800,000	482,992,656	482,992,656
22021066	PROVISION OF BASIC HEALTH CARE PROVISION FUNG (GOVT. CASH COMMITMENT) TO PROVIDE BASIC HEALTH FACILITIES	10,000,000	0	100,000,000	100,000,000
22021067	LOGISTICS MANAGEMENT COORDINATING UNIT(LMCU)	1,000,000	0	105,000,000	105,000,000
22021068	GOVERNMENT CONNECT ON HUMANITARIAN AND SOCIAL SERVICES	0	0	500,000,000	500,000,000
22021069	BOARD MEETING EXPENSES	10,000,000	0	10,000,000	10,000,000
22021071	CONTROL OF NON-COMMUNICABLE DISEASES(NTD)	1,000,000	0	1,000,000	1,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	17,062,000	5,508,000	17,062,000	17,062,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	112,096,000	0	112,096,000	112,096,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	112,096,000	0	112,096,000	112,096,000
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	100,000,000	0	100,000,000	100,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	6,048,000	0	6,048,000	6,048,000
22040114	STATE GOVERNMENT SUPPORT FOR PRIMARY HEALTH CARE IN LGAS	6,048,000	0	6,048,000	6,048,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	8,024,000	0	8,024,000	8,024,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	8,024,000	0	8,024,000	8,024,000
22080118	EXPENSES ON GOVERNMENT INTERVENTION FOR SENIOR CITIZENS	8,024,000	0	8,024,000	8,024,000
23	CAPITAL EXPENDITURE	4,366,562,800	296,514,737.83	5,867,240,000	5,867,240,000
2301	FIXED ASSETS PURCHASED	582,456,000	32,055,767	1,742,216,000	1,742,216,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	582,456,000	32,055,767	1,742,216,000	1,742,216,000
23010105	PURCHASE OF MOTOR VEHICLES	0	0	200,000,000	200,000,000
23010106	PURCHASE OF VANS	100,000,000	0	150,000,000	150,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0	0	300,000,000	300,000,000



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23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	441,408,000	0	1,007,216,000	1,007,216,000
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	6,048,000	0	50,000,000	50,000,000
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	35,000,000	32,055,767	35,000,000	35,000,000
2302	CONSTRUCTION / PROVISION	1,808,010,800	0	2,290,000,000	2,290,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,808,010,800	0	2,290,000,000	2,290,000,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	0	0	950,000,000	950,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	1,798,010,800	0	1,190,000,000	1,190,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000	0	150,000,000	150,000,000
2303	REHABILITATION / REPAIRS	1,963,072,000	264,458,970.83	1,832,000,000	1,832,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,963,072,000	264,458,970.83	1,832,000,000	1,832,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,961,072,000	264,458,970.83	1,712,000,000	1,712,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,000,000	0	120,000,000	120,000,000
2305	OTHER CAPITAL PROJECTS	13,024,000	0	3,024,000	3,024,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	13,024,000	0	3,024,000	3,024,000
23050101	RESEARCH AND DEVELOPMENT	13,024,000	0	3,024,000	3,024,000
052100100100	MINISTRY OF HEALTH				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
707	HEALTH	12,550,002,124	5,114,587,602	21,040,295,633	19,940,295,633
7076	HEALTH N.E.C.	12,550,002,124	5,114,587,602	21,040,295,633	19,940,295,633
70761	HEALTH N.E.C.	12,550,002,124	5,114,587,602	21,040,295,633	19,940,295,633

052100100100	MINISTRY OF HEALTH							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	4,366,562,800	296,514,738	5,867,240,000	5,867,240,000
0401022300010 4 - Human and institutional capacity	SPECIALIZED HEALTH PROFESSIONAL TRAINING TO ENHANCE SKILLS DEVELOPMENT	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	10,000,000	0	0	0



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performance management								
0401032300010 4 - Health sector coordination mechanisms	PROCUREMENT OF 12 Nos OF AMBULANCES FOR THE STATE HOSPITALS	23010106 - PURCHASE OF VANS	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000
0401032300020 4 - Health sector coordination mechanisms	RENOVATION OF PART OF MINISTRY OF HEALTH OFFICES AND KOSACA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70761 - HEALTH N.E.C.	12231200 - LOKOJA	2,000,000	0	120,000,000	120,000,000
0401032300030 1 - Health sector coordination mechanisms	RENOVATION OF NPI OFFICE COMPLEX AND COLD CHAIN BUILDING AT LOKOJA.	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	2,000,000	0	2,000,000	2,000,000
0401032300050 4 - Health sector coordination mechanisms	CONSTRUCTION AND EQUIPING OF KOGI STATE HEALTH INSURANCE OFFICE COMPLEX	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	150,000,000	0	0	0
0401032600010 3 - Health sector coordination mechanisms	PROCUREMENT OF MEDICAL EQUIPMENT FOR PAAUTH ANYIGBA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12220500 - DEKINA	0	0	300,000,000	300,000,000
0403072300010 4 - Emergency services	GOVERNMENT CONNECT ON HUMANITARIAN THROUGH CONSTRUCTION /RENOVATION OF VARIOUS HEALTH FACILITIES	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	500,000,000	0	0	0
0405012300010 2 - Functional health facilities	REVITALIZATION OF SOME GENERAL AND COTTAGE HOSPITALS ONE PER LGA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	500,000,000	0	1,000,000,000	1,000,000,000
0405012300020 2 - Functional health facilities	CONSTRUCTION OF GENERAL HOSPITAL ICHEKE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12221900 - OMALA	40,366,000	0	20,000,000	20,000,000



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0405012300030 2 - Functional health facilities	CONSTRUCTION OF 40 BED COTTAGE HOSPITAL ODU OBGOYAGA.	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12220500 - DEKINA	36,288,000	0	20,000,000	20,000,000
0405012300040 4 - Functional health facilities	PROCUREMENT OF MEDICAL EQUIPMENT SUCH AS X-RAY MACHINE,ULTRASONOGRAPHY MACHINE, ETC FOR OTHER STATE HOSPITAL (APART FROM SPECIALIST AND ZONAL HOSPITAL)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	60,000,000	0	300,000,000	300,000,000
0405012300050 4 - Functional health facilities	RENOVATION OF MORTUARIES IN THE STATE (1 PER SENATORIAL DISTRICT)	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	6,048,000	0	60,000,000	60,000,000
0405012300060 4 - Functional health facilities	CONSTRUCTION OF PUBLIC HEALTH LABORATORY IN LOKOJA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	12,700,800	0	300,000,000	300,000,000
0405012300080 4 - Functional health facilities	RENOVATION OF CENTRAL MEDICAL STORES TO PHARMAGRADE WAREHOUSE	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	3,024,000	0	300,000,000	300,000,000
0405012300090 2 - Functional health facilities	PROVISION OF INFRASTRUCTURE AND EQUIPMENT FOR ZONAL HOSPITALS AT ANKPA, IDAH, DEKINA AND OKENE (BD)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	100,000,000	0	0	0
0405012300100 3 - Functional health facilities	EQUIPING OF KOGI STATE TEACHING HOSPITAL TEMPORARY SITE (ANYINBGA)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	0	0	0
0405012300110 2 - Functional health facilities	RENOVATION AND EQUIPING OF EYE HOSPITAL AND COTTAGE HOSPITAL	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	10,000,000	0	0	0



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0405012300120 3 - Functional health facilities	COMPLETION OF ON-GOING BUILDING PROJECT AT COLLEGE OF NURSING, OBANGEDE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70761 - HEALTH N.E.C.	12211600 - OKEHI	10,000,000	0	150,000,000	150,000,000
0405012300130 3 - Functional health facilities	COMPLETION OF ON-GOING BUILDING PROJECT AT COLLEGE OF HEALTH SCIENCES AND TECHNOLOGY, IDAH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12220700 - IDAH	60,480,000	0	150,000,000	150,000,000
0405012300140 1 - Functional health facilities	ESTABLISHMENT OF HEALTH CARE PLUS CENTRE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	0	0	0
0405012300150 4 - Functional health facilities	ESTABLISHMENT OF STATE DIGITAL HEALTH INITIATIVE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	90,720,000	0	150,000,000	150,000,000
0405012300170 4 - Functional health facilities	UPGRADE AND REMODELLING OF SELECTED HOSPITAL ACROSS THE STATE	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	10,000,000	0	0	0
0405012300180 2 - Functional health facilities	UPGRADING OF 3 PRIMARY HEALTH CARE CENTRES TO COTTAGE HOSPITALS (ONE PER SENATORIAL DISTRICT)	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	30,000,000	0	0	0
0405012300190 3 - Functional health facilities	CONSTRUCTION OF CENTRAL REFERENCE HOSPITAL, OKENE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	0	0	0
0405012300200 3 - Functional health facilities	RENOVATION AND REMODELING OF KOGI STATE SPECIALIST HOSPITAL , LOKOJA	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	700,000,000	112,528,501	200,000,000	200,000,000
0405012300210 3 - Functional health facilities	UPGRADE OF PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL TO STANDARD	23030105 - REHABILITATION / REPAIRS -	70761 - HEALTH N.E.C.	12231200 - LOKOJA	500,000,000	151,930,470	0	0



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		HOSPITAL / HEALTH CENTRES						
0405012300220 1 - Functional health facilities	CONSTRUCTION OF COMPREHENSIVE HEALTH CENTRE, MOPA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	100,000,000	0	0	0
0405012300230 4 - Functional health facilities	ESTABLISHMENT AND EQUIPMENT OF MINI DRUGS MANUFACTURING UNIT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	30,000,000	0	0	0
0405012300240 4 - Functional health facilities	ESTABLISHMENT OF DRUG CONTROL PROGRAM CENTRE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	6,048,000	0	0	0
0405012300260 4 - Functional health facilities	ESTERBLISHMENT OF CANCER CONTROL CENTRE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	0	0	0
0405012300270 2 - Functional health facilities	CONSTRUCTION OF 4 NEW COTTAGE HOSPITAL (OBAJANA,GEREGU AND CHRUSHER)	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	300,000,000	0	0	0
0405012300280 2 - Functional health facilities	RENOVATION OF ULTRAL MODERN GENERAL HOSPITALS (GEGU BEKI, BADOKO AND ISANLU)	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	200,000,000	0	150,000,000	150,000,000
0405012400010 2 - Functional health facilities	CONSTRUCTION OF COTTAGE HOSPITAL ZANGO DAJI	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12210100 - ADAVI	50,000,000	0	50,000,000	50,000,000
0405012400020 2 - Functional health facilities	CONSTRUCTION OF COTTAGE HOSPITAL AGBAJA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	0	0	0



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0405012400030 2 - Functional health facilities	CONSTRUCTION OF COTTAGE HOSPITAL AIYETEJU AGBAJOGUN AMURO	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	0	0	0
0405012400040 2 - Functional health facilities	CONSTRUCTION OF COTTAGE HOSPITAL KUPA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	0	0	0
0405012600010 4 - Functional health facilities	REFURBISHMENT OF 12 Nos OF AMBULANCES FOR THE STATE HOSPITALS	23010106 - PURCHASE OF VANS	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	0	0	50,000,000	50,000,000
0405012600020 4 - Functional health facilities	PROCUREMENT OF OPERATIONAL VEHICLES FOR DRUGS MANAGEMENT AGENCY (DMSMA)	23010105 - PURCHASE OF MOTOR VEHICLES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	0	0	200,000,000	200,000,000
0405012600030 3 - Functional health facilities	COMPLETION OF ON-GOING BUILDING BLOCK AT PAAUTH ANYIGBA	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12220500 - DEKINA	0	0	250,000,000	250,000,000
0405012600040 4 - Functional health facilities	CONSTRUCTION OF STUDENTS AND STAFF QUARTERS AT PAAUTH	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70761 - HEALTH N.E.C.	12220500 - DEKINA	0	0	450,000,000	450,000,000
0405012600050 3 - Functional health facilities	CONSTRUCTION OF RESIDENTIAL QUARTERS FOR STAFF OF SPECILIST HOSPITAL, LOKOJA	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70761 - HEALTH N.E.C.	12231200 - LOKOJA	0	0	500,000,000	500,000,000
0405032300010 4 - Facility electrification, water and sanitation	PROCUREMENT AND INSTALLATION OF ENERGY (SOLAR) IN SELECTED HOSPITALS	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	6,048,000	0	50,000,000	50,000,000
0406012300010 1 - Sustainable drug supply	PROCUREMENT OF DRUGS AND HEALTH EQUIPMENT LIKE PH METERS,HOT PLATES, LIGHT MICROSCOPEETC TO BE DISTRIBUTED TO STATE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	0	0	0



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	HOSPITALS (STATE MEDICAL STORE)							
0407032300010 4 - Research and development (Institutional Review Board, Clinical Trials)	HEALTH SYSTEM RESEARCH FOR THE DEVELOPMENT OF HEALTH STAFF IN THE STATE	23050101 - RESEARCH AND DEVELOPMENT	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	3,024,000	0	3,024,000	3,024,000
0408032300010 4 - Emergency Operation Centres (EOC)	ESTABLISHMENT OF MERGENCY MEDICAL SERVICES /TRAUMA CENTRE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	48,384,000	0	0	0
0408032300020 4 - Emergency Operation Centres (EOC)	ESTABLISHMENT OF EMERGENCY PREPAREDNESS RESPONSE (EPR) CENTRE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	9,072,000	0	0	0
0408032300030 4 - Emergency Operation Centres (EOC)	ESTABLISHMENT OF FOUR (4) BLOOD BANKS ONE PER SENATORIAL DISTRICT AND LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	18,144,000	0	80,000,000	80,000,000
0408032600010 4 - Emergency Operation Centres (EOC)	CONSTRUCTION OF STATE EMERGENCY MEDICAL SERVICES AND AMBULANCE SYSTEM OFFICE IN MOH	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70761 - HEALTH N.E.C.	12231200 - LOKOJA	0	0	250,000,000	250,000,000
0410012300020 3 - Health Not Elsewhere Classified	PURCAHSE OF 3NOs OF INCENERATOR	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	27,216,000	0	27,216,000	27,216,000
0410012300030 4 - Health Not Elsewhere Classified	HEALTH MANAGEMENT INFORMATION SYSTEM EQUIPMENT SUCH AS LAPTOPS,PRINTERS AND ICT EQUIPMENT/STATE HEALTH DATA BANK	23010145 - PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	70761 - HEALTH N.E.C.	12231200 - LOKOJA	35,000,000	32,055,767	35,000,000	35,000,000
0410012300040 4 - Health Not	STATE PHARMACEUTICAL MANUFACTURING OUTFIT AND RECAPITALISATION OF SDSS	23010122 - PURCHASE OF HEALTH /	70761 - HEALTH N.E.C.	12231200 - LOKOJA	50,000,000	0	0	0



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Elsewhere Classified		MEDICAL EQUIPMENT						
0410012600020 3 - Health Not Elsewhere Classified	PROCUREMENT OF ADDITIONAL MEDICAL EQUIPMENT FOR SPECIALIST HOSPITAL, LOKOJA	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12231200 - LOKOJA	0	0	150,000,000	150,000,000
0410012600030 2 - Health Not Elsewhere Classified	PROCUREMENT OF ADDITIONAL MEDICAL EQUIPMENT FOR ULTRAL MODERN GENERAL HOSPITALS (GEGU BEKI, BADOKO, IDAH AND ISANLU)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	0	0	150,000,000	150,000,000
0410012600040 4 - Health Not Elsewhere Classified	PROCUREMENT OF OFFICE FURNITURE FOR HEALTH MDAs (MOH, HMB,DMSMA & KOSACA)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70761 - HEALTH N.E.C.	12242200 - STATE WIDE	0	0	300,000,000	300,000,000



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052100200100	KOGI STATE HEALTH INSURANCE AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	1,834,901,000	4,200,000	3,926,900,488	3,926,900,488
12	INDEPENDENT REVENUE	22,901,000	4,200,000	5,200,000	5,200,000
1202	NON-TAX REVENUE	22,901,000	4,200,000	5,200,000	5,200,000
120201	LICENCES - GENERAL	22,901,000	4,200,000	4,200,000	4,200,000
12020125	ACCREDITATION OF HEALTHCARE PROVIDERS/FACILITIES	22,501,000	3,500,000	3,500,000	3,500,000
12020134	REGISTRATION OF HEALTHCARE PROVIDERS /FACILITIES	400,000	700,000	700,000	700,000
120207	EARNINGS -GENERAL	0	0	1,000,000	1,000,000
12020703	EARNING FROM THE REPLACEMENT OF ID. CARD	0	0	1,000,000	1,000,000
13	AID AND GRANTS	1,812,000,000	0	3,921,700,488	3,921,700,488
1302	GRANTS	1,812,000,000	0	3,921,700,488	3,921,700,488
130201	DOMESTIC GRANTS	1,812,000,000	0	3,921,700,488	3,921,700,488
13020105	CURRENT GRANTS FROM OTHER SOURCES	1,812,000,000	0	3,921,700,488	3,921,700,488
052100200100	KOGI STATE HEALTH INSURANCE AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	3,014,261,180	2,405,453,964.33	3,209,441,939	3,209,441,939
21	PERSONNEL COST	102,261,180	0	120,741,451	120,741,451
2101	SALARY	102,261,180	0	120,741,451	120,741,451
210101	SALARIES AND WAGES	102,261,180	0	120,741,451	120,741,451
21010101	SALARY	102,261,180	0	120,741,451	120,741,451
22	OTHER RECURRENT COSTS	1,812,000,000	1,496,035,214.33	2,888,700,488	2,888,700,488
2202	OVERHEAD COST	1,517,000,000	1,235,876,964.33	2,538,700,488	2,538,700,488
220201	TRAVEL & TRANSPORT - GENERAL	3,257,800	3,253,200	5,500,800	5,500,800
22020102	TRAVEL AND TRANSPORT - OTHERS	3,257,800	3,253,200	5,500,800	5,500,800
220202	UTILITIES - GENERAL	6,150,000	6,061,908.58	18,800,500	18,800,500
22020201	INTERNET ACCESS CHARGES	1,500,000	1,460,000	3,000,000	3,000,000
22020204	ELECTRICITY BILL /CHARGES	3,600,000	3,580,408.58	5,750,500	5,750,500



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22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	1,050,000	1,021,500	10,050,000	10,050,000
220203	MATERIALS & SUPPLIES - GENERAL	17,015,600	16,765,823.16	74,150,500	74,150,500
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,500,000	1,491,200	4,575,500	4,575,500
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	15,600	0	560,500	560,500
22020323	OFFICE AND GENERAL EXPENSES	15,500,000	15,274,623.16	69,014,500	69,014,500
220204	MAINTENANCE SERVICES - GENERAL	41,450,000	41,359,280	127,500,000	127,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,500,000	1,482,300	2,500,000	2,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	981,500	4,500,000	4,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	600,000	597,100	3,500,000	3,500,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,000,000	964,800	1,500,000	1,500,000
22020432	MAINTENANCE OF BROADCASTING EQUIPMENT/ ICT EQUIPMENT/GOVERNMENT HOUSE BROADBAND CONNECTIVITY AND ICT EXPENSES	37,350,000	37,333,580	115,500,000	115,500,000
220205	TRAINING - GENERAL	18,220,000	18,143,157	60,250,125	60,250,125
22020511	WORKSHOPS, SEMINARS & CONFERENCES	18,220,000	18,143,157	60,250,125	60,250,125
220206	OTHER SERVICES - GENERAL	1,177,781,414	1,103,642,079.09	1,898,589,214	1,898,589,214
22020618	HEALTH INSURANCE EXPENSES (CAPITATION, SERVICE FEES, ICT MAINTENANCE, ADMINISTRATIVE FEES AND RE-INSURANCE)	880,000,000	842,755,979.09	1,557,308,500	1,557,308,500
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	2,000,500	1,909,600	20,500,000	20,500,000
22020667	BASIC HEALTH CARE PROVISION FUND (STATE CASH COMMITMENT)	295,780,914	258,976,500	320,780,714	320,780,714
220208	FUEL & LUBRICANTS - GENERAL	2,600,000	2,559,600	5,885,513	5,885,513
22020801	MOTOR VEHICLE FUEL COST	2,600,000	2,559,600	5,885,513	5,885,513
220209	FINANCIAL CHARGES - GENERAL	500,000	464,073.64	1,050,400	1,050,400
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	500,000	464,073.64	1,050,400	1,050,400
220210	MISCELLANEOUS EXPENSES GENERAL	250,025,186	43,627,842.86	346,973,436	346,973,436
22021001	REFRESHMENT & MEALS	5,003,486	4,991,062.40	5,003,486	5,003,486
22021002	PUBLICITY & ADVERTISEMENTS	10,500,300	10,475,423.40	40,500,000	40,500,000



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22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	8,000,000	7,939,957.06	15,750,500	15,750,500
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	205,944,200	0	205,944,200	205,944,200
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	800,000	667,500	2,500,000	2,500,000
22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH MEETING /HUMAN RESOURCE FOR HEALTH	1,000,000	900,000	4,500,000	4,500,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	3,620,000	3,586,000	7,620,000	7,620,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	15,157,200	15,067,900	65,155,250	65,155,250
2204	GRANTS AND CONTRIBUTIONS GENERAL	295,000,000	260,158,250	350,000,000	350,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	295,000,000	260,158,250	350,000,000	350,000,000
22040115	EQUITY HEALTH INTERVENTION: (BELLO CARE)	295,000,000	260,158,250	350,000,000	350,000,000
23	CAPITAL EXPENDITURE	1,100,000,000	909,418,750	200,000,000	200,000,000
2301	FIXED ASSETS PURCHASED	1,100,000,000	909,418,750	200,000,000	200,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,100,000,000	909,418,750	200,000,000	200,000,000
23010102	PURCHASE OF OFFICE BUILDINGS	750,000,000	691,250,000	0	200,000,000
23010105	PURCHASE OF MOTOR VEHICLES	350,000,000	218,168,750	200,000,000	0
052100200100	KOGI STATE HEALTH INSURANCE AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
707	HEALTH	3,014,261,180	2,405,453,964	3,209,441,939	3,209,441,939
7074	PUBLIC HEALTH SERVICES	3,014,261,180	2,405,453,964	3,209,441,939	3,209,441,939
70741	PUBLIC HEALTH SERVICES	3,014,261,180	2,405,453,964	3,209,441,939	3,209,441,939

052100200100	KOGI STATE HEALTH INSURANCE AGENCY							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	1,100,000,000	909,418,750	200,000,000	200,000,000
0401032500020 3 - Health sector coordination mechanisms	PROCUREMENT OF OPERATIONAL VEHICLES FOR THE AGENCY	23010105 - PURCHASE OF MOTOR VEHICLES	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	350,000,000	218,168,750	200,000,000	0



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



0405012500130 3 - Functional health facilities	PROCUREMENT OF PERMANENT OFFICE ACCOMODITY FOR THE AGENCY	23010102 - PURCHASE OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	750,000,000	691,250,000	0	0
0405012600110 3 - Functional health facilities	RESTRUCTURE/ REMODELLING OF KOGI STATE HEALTH INSURANCE AGENCY OFFICE ACCOMMODATION	23010102 - PURCHASE OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	0	0	0	200,000,000



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052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	2,200,000,000	0	4,900,000,000	4,900,000,000
13	AID AND GRANTS	800,000,000	0	3,400,000,000	3,400,000,000
1302	GRANTS	800,000,000	0	3,400,000,000	3,400,000,000
130201	DOMESTIC GRANTS	800,000,000	0	3,400,000,000	3,400,000,000
13020106	CAPITAL GRANTS FROM OTHER SOURCES	800,000,000	0	3,400,000,000	3,400,000,000
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	1,400,000,000	0	1,500,000,000	1,500,000,000
1403	LOANS/ BORROWINGS RECEIPT	1,400,000,000	0	1,500,000,000	1,500,000,000
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	1,400,000,000	0	1,500,000,000	1,500,000,000
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	1,400,000,000	0	1,500,000,000	1,500,000,000
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	12,644,643,635	9,785,475,709.62	18,554,539,936	14,554,539,936
21	PERSONNEL COST	299,303,434	165,494,338.26	300,000,000	300,000,000
2101	SALARY	299,303,434	165,494,338.26	300,000,000	300,000,000
210101	SALARIES AND WAGES	299,303,434	165,494,338.26	300,000,000	300,000,000
21010101	SALARY	299,303,434	165,494,338.26	300,000,000	300,000,000
22	OTHER RECURRENT COSTS	11,599,809,302	9,609,571,371.36	9,282,485,035	8,282,485,035
2202	OVERHEAD COST	11,599,809,302	9,609,571,371.36	9,282,485,035	8,282,485,035
220201	TRAVEL & TRANSPORT - GENERAL	4,000,000	1,847,000	4,000,000	4,000,000
22020101	LOCAL TRAVELS AND TRANSPORT - TRAINING	2,000,000	930,000	2,000,000	2,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	2,000,000	917,000	2,000,000	2,000,000
220202	UTILITIES - GENERAL	3,200,000	185,000	100,960,000	100,960,000
22020201	INTERNET ACCESS CHARGES	200,000	185,000	460,000	460,000
22020204	ELECTRICITY BILL /CHARGES	0	0	1,000,000	1,000,000
22020210	HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL INFORMATION MANAGEMENT	3,000,000	0	99,500,000	99,500,000



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220203	MATERIALS & SUPPLIES - GENERAL	316,804,368	97,143,183	694,940,000	694,940,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,000,000	801,000	1,000,000	1,000,000
22020304	DRUGS AND MEDICAL SUPPLIES	25,912,100	0	274,200,000	274,200,000
22020323	OFFICE AND GENERAL EXPENSES	27,400,000	2,261,000	39,240,000	39,240,000
22020327	EMERGENCY RELIEF DISASTER /PURCHASE OF RELIEVE MATERIALS LOADING AND OFF LOADING	0	0	500,000	500,000
22020329	POLIO AND NON-POLIO SIAS, MEASLES, SIPDS AND LIDS	258,492,268	94,081,183	375,000,000	375,000,000
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	4,000,000	0	5,000,000	5,000,000
220204	MAINTENANCE SERVICES - GENERAL	87,500,000	1,870,000	88,500,000	88,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,000,000	350,000	2,000,000	2,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	1,000,000	1,000,000	1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000	0	200,000	200,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	300,000	0	300,000	300,000
22020436	VACCINE COLD CHAIN STORE MAINTENANCE	85,000,000	520,000	85,000,000	85,000,000
220205	TRAINING - GENERAL	6,000,000	0	18,600,000	18,600,000
22020501	LOCAL TRAINING	2,000,000	0	2,000,000	2,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	4,000,000	0	16,600,000	16,600,000
220206	OTHER SERVICES - GENERAL	9,755,670,222	8,493,902,557.30	6,594,725,924	5,594,725,924
22020602	OFFICE RENT	12,000,000	11,700,000	18,000,000	18,000,000
22020652	HEALTH INVESTMENT PLAN /HEALTH PROMOTION AND EDUCATION	32,021,900	0	172,000,000	172,000,000
22020656	SITE ANALYSIS REPORT AND ENVIRONMENTAL IMPACT ASSESSMENT	500,000	0	500,000	500,000
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	286,584,400	0	900,000,000	900,000,000
22020667	BASIC HEALTH CARE PROVISION FUND (STATE CASH COMMITMENT)	850,000,000	654,097,536.59	840,000,000	840,000,000
22020681	IMMUNIZATION PLUS AND MALARIA PROGRESS BY ACCELERATING COVERAGE AND TRANSFORMING SERVICES (IMPACT)	8,205,150,000	7,818,045,020.71	1,500,000,000	1,500,000,000
22020682	FAMILY PLANNING AND POPULATION CONTROL	51,188,000	0	129,000,000	129,000,000



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22020683	REPRODUCTIVE, MATERNAL, NEWBORN CHILD, ADOLESCENT AND ELDERLY HEALTH (RMNCAEH) INTERVENTION	25,000,000	0	2,742,000,002	1,742,000,002
22020684	COMMUNITY BASED HEALTH WORKERS (CBHW)	233,225,922	0	233,225,922	233,225,922
22020698	STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATING CENTRE (SERICC)	60,000,000	10,060,000	60,000,000	60,000,000
220208	FUEL & LUBRICANTS - GENERAL	4,000,000	3,160,000	8,000,000	8,000,000
22020801	MOTOR VEHICLE FUEL COST	2,000,000	1,780,000	4,000,000	4,000,000
22020803	PLANTS/ GENERATOR FUEL COST	2,000,000	1,380,000	4,000,000	4,000,000
220209	FINANCIAL CHARGES - GENERAL	300,000	0	300,000	300,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	300,000	0	300,000	300,000
220210	MISCELLANEOUS EXPENSES GENERAL	1,422,334,712	1,011,463,631.06	1,772,459,111	1,772,459,111
22021001	REFRESHMENT & MEALS	12,350,611	2,867,500	12,650,611	12,650,611
22021002	PUBLICITY & ADVERTISEMENTS	600,000	0	600,000	600,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	200,000	0	200,000	200,000
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	200,000	0	1,000,000	1,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	569,101	233,000	2,000,000	2,000,000
22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH MEETING /HUMAN RESOURCE FOR HEALTH	1,000,000	0	9,840,000	9,840,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	500,000	335,700	2,000,000	2,000,000
22021061	ACCELERATING OF NUTRITION RESULTS IN NIGERIA (ANRIN)	800,000,000	726,557,431.06	500,000,000	500,000,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	589,515,000	280,000,000	1,176,268,500	1,176,268,500
22021069	BOARD MEETING EXPENSES	10,000,000	1,470,000	20,000,000	20,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	7,400,000	0	47,900,000	47,900,000
23	CAPITAL EXPENDITURE	745,530,899	10,410,000	8,972,054,901	5,972,054,901
2301	FIXED ASSETS PURCHASED	70,400,000	10,410,000	172,054,901	172,054,901
230101	PURCHASE OF FIXED ASSETS - GENERAL	70,400,000	10,410,000	172,054,901	172,054,901
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70,400,000	10,410,000	70,000,000	70,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0	0	102,054,901	102,054,901
2302	CONSTRUCTION / PROVISION	234,950,899	0	400,000,000	400,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	234,950,899	0	400,000,000	400,000,000



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23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	234,950,899	0	400,000,000	400,000,000
2303	REHABILITATION / REPAIRS	300,000,000	0	8,400,000,000	5,400,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	300,000,000	0	8,400,000,000	5,400,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	300,000,000	0	8,400,000,000	5,400,000,000
2305	OTHER CAPITAL PROJECTS	140,180,000	0	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	140,180,000	0	0	0
23050101	RESEARCH AND DEVELOPMENT	140,180,000	0	0	0
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
707	HEALTH	12,644,643,635	9,785,475,710	18,554,539,936	14,554,539,936
7074	PUBLIC HEALTH SERVICES	12,644,643,635	9,785,475,710	18,554,539,936	14,554,539,936
70741	PUBLIC HEALTH SERVICES	12,644,643,635	9,785,475,710	18,554,539,936	14,554,539,936

052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	745,530,899	10,410,000	8,972,054,901	5,972,054,901
0401032300070 1 - Health sector coordination mechanisms	CONSTRUCTION FURNISHING OF KOGI STATE PRIMARY HEALTHCARE OFFICE BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	234,950,899	0	400,000,000	400,000,000
0403062400010 1 - Nutrition	NUT 3HRN. BUILD CAPACITY (TRAINING) OF 3 HEALTHCARE PROVIDERS ON THE USE OF READY- TO- USE THERAPEUTIC FOOD (RUTF) FOR THE TREATMENT OF SAM AND MALNUTRITION	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	41,710,000	0	0	0



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0403062400020 1 - Nutrition	NUT 3SBCC. PROVIDE EDUCATION (CAPACITY BUILDING) TO THE GENERAL PUBLIC ON RISK FACTORS AND INCREASE SERVICES FOR DIET RELATED NON- COMMUNICABLE DISEASES (DRNCD) AT HEALTH FACILITIES	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	6,790,000	0	0	0
0403062400030 1 - Nutrition	NUT 3HRN. BUILD CAPACITY OF 60 NOs OF HEALTH CARE PROVIDERS ON MANAGEMENT OF SEVERE ACUTE MALNUTRITION (SAM, IMAM, CMAM, SC, ITP) AS A MINIMUM PACKAGE OF MNCH SERVICES;	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	87,900,000	0	0	0
0403062400040 1 - Nutrition	NUT 3FSCP. CONDUCT NUTRITION AND CONSUMER EDUCATION ON IMPROVED FOOD QUALITY AND SAFETY IN THE STATE	23050101 - RESEARCH AND DEVELOPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	3,780,000	0	0	0
0405012300290 1 - Functional health facilities	RENOVATION OF 111 PRIMARY HEALTH CARE CENTRES IN THE THREE SENATORIAL DISTRICT	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	300,000,000	0	8,400,000,000	5,400,000,000
0405012300300 1 - Functional health facilities	ESTABLISHMENT OF STATE EMERGENCY ROUTINE IMMUNIZATION COORDINATING CENTRE (SERICC)	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	60,400,000	10,410,000	60,000,000	60,000,000
0406022300010 1 - Vaccines supply chain	VACCINE COLD CHAIN STORE MAINTENANCE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12231200 - LOKOJA	10,000,000	0	10,000,000	10,000,000
0407042600020 4 - Monitoring and Evaluation (M&E)	NUT.2.MIYCN.TO PROMOTE THE ESTABLISHMENT OF BABY FRIENDLY CENTERS IN HEALTH FACILITIES AND PUBLIC PLACES.	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70741 - PUBLIC HEALTH SERVICES	12242200 - STATE WIDE	0	0	71,343,400	71,343,400
0410012600190 4 - Health Not	NUT.3.ME.TO PROCURE EQUIPMENTS FOR MONITORING OF GROWTH AND PROMOTION	23010129 - PURCHASE OF	70741 - PUBLIC HEALTH SERVICES	12242200 - STATE WIDE	0	0	30,711,501	30,711,501



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Elsewhere Classified	AT HEALTH FACILITIES .(MUAC TAPE, ADULT & INFANT WEIGHING SCALE, HEIGHTOMETER,TAPE RULE)	INDUSTRIAL EQUIPMENT						



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052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	57,518,950	51,100,000	154,000,000	154,000,000
12	INDEPENDENT REVENUE	57,518,950	51,100,000	154,000,000	154,000,000
1202	NON-TAX REVENUE	57,518,950	51,100,000	154,000,000	154,000,000
120204	FEES - GENERAL	57,518,950	32,100,000	88,800,000	88,800,000
12020457	STATIONERIES AND CONSULTATION FEE	57,518,950	8,000,000	3,000,000	3,000,000
12020472	OPHTHALMIC SERVICES /OPHTHAMOLOGY FEE	0	1,000,000	2,000,000	2,000,000
12020473	DENTAL SERVICES FEE	0	500,000	1,500,000	1,500,000
12020475	AMBULANCE SERVICES (HIRING) FEE	0	500,000	3,000,000	3,000,000
12020478	X-RAY SERVICES /ULTRASOUND SCAN /MRI /CT SCAN /HSG /MAMMOGRAPHY FEE	0	3,000,000	8,000,000	8,000,000
12020479	LABORATING SERVICES FEE	0	100,000	0	0
12020482	MORTUARY SERVICES FEE	0	500,000	1,000,000	1,000,000
12020484	NHIS/ HMO FEE	0	2,000,000	35,000,000	35,000,000
12020491	SURGICAL OPERATION /ECG& ECHO /ENT (EAR, NOSE & THROAT) FEES	0	8,000,000	15,000,000	15,000,000
12020492	MEDICAL CERTIFICATE	0	1,000,000	1,500,000	1,500,000
12020493	SERVICE CHARGE (DRF)	0	500,000	3,800,000	3,800,000
12020494	HOSPITAL BED CHARGES /DELIVERY /NUTRITION & DIETARY SERVICE FEES	0	7,000,000	15,000,000	15,000,000
120206	SALES - GENERAL	0	19,000,000	65,200,000	65,200,000
12020620	SALES OF DRUGS /PHARMACY SERVICES	0	9,000,000	17,700,000	17,700,000
12020642	SALES OF APER & PROMOTION FORMS	0	0	500,000	500,000
12020654	SALES OF OXYGEN IN CYLINDER	0	0	2,000,000	2,000,000
12020666	SALES FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)	0	10,000,000	45,000,000	45,000,000
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget



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2	EXPENDITURES	965,353,188	699,452,640.50	4,642,117,166	4,642,117,166
21	PERSONNEL COST	712,433,188	659,015,881.76	1,804,815,666	1,804,815,666
2101	SALARY	652,433,188	605,000,881.76	1,769,815,666	1,769,815,666
210101	SALARIES AND WAGES	652,433,188	605,000,881.76	1,769,815,666	1,769,815,666
21010101	SALARY	652,433,188	605,000,881.76	1,769,815,666	1,769,815,666
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	60,000,000	54,015,000	35,000,000	35,000,000
210201	ALLOWANCES	60,000,000	54,015,000	35,000,000	35,000,000
21020107	NYSC ALLOWANCES	15,000,000	12,230,000	30,000,000	30,000,000
21020113	ALLOWANCES FOR CASUAL LABORERS AND ITF ATTACHMENT	45,000,000	41,785,000	5,000,000	5,000,000
22	OTHER RECURRENT COSTS	82,920,000	40,436,758.75	162,250,000	162,250,000
2202	OVERHEAD COST	82,920,000	40,436,758.75	161,250,000	161,250,000
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000	2,097,000	5,000,000	5,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	2,500,000	2,097,000	5,000,000	5,000,000
220202	UTILITIES - GENERAL	3,500,000	44,000	5,600,000	5,600,000
22020201	INTERNET ACCESS CHARGES	100,000	25,000	2,000,000	2,000,000
22020204	ELECTRICITY BILL /CHARGES	3,000,000	5,000	3,000,000	3,000,000
22020205	TELEPHONE CHARGES	100,000	0	300,000	300,000
22020206	SATELLITE BROADCASTING ACCESS CHARGES	300,000	14,000	300,000	300,000
220203	MATERIALS & SUPPLIES - GENERAL	41,500,000	29,459,758.75	94,700,000	94,700,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	6,000,000	2,412,500	3,000,000	3,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	500,000	0	200,000	200,000
22020304	DRUGS AND MEDICAL SUPPLIES	25,000,000	21,889,488.75	70,000,000	70,000,000
22020310	PURCHASE OF TEXTBOOKS AND TEACHING EQUIPMENT / LAW BOOKS	500,000	0	500,000	500,000
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	1,000,000	0	0	0
22020323	OFFICE AND GENERAL EXPENSES	8,500,000	5,157,770	21,000,000	21,000,000
220204	MAINTENANCE SERVICES - GENERAL	13,000,000	3,167,900	21,000,000	21,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	3,000,000	0	3,000,000	3,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,000,000	504,000	3,000,000	3,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000	1,605,700	5,000,000	5,000,000



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22020404	MAINTENANCE OF PLANTS /GENERATORS	1,500,000	465,000	3,000,000	3,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	2,000,000	389,000	2,000,000	2,000,000
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	1,500,000	204,200	5,000,000	5,000,000
220205	TRAINING - GENERAL	3,000,000	695,000	7,000,000	7,000,000
22020501	LOCAL TRAINING	1,000,000	15,000	2,000,000	2,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,000,000	680,000	5,000,000	5,000,000
220206	OTHER SERVICES - GENERAL	3,000,000	1,281,500	4,000,000	4,000,000
22020601	SECURITY SERVICES EXPENSES	1,000,000	0	1,000,000	1,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	2,000,000	1,281,500	3,000,000	3,000,000
220208	FUEL & LUBRICANTS - GENERAL	9,220,000	3,275,600	13,250,000	13,250,000
22020801	MOTOR VEHICLE FUEL COST	2,000,000	60,000	3,000,000	3,000,000
22020803	PLANTS/ GENERATOR FUEL COST	7,000,000	3,215,600	10,000,000	10,000,000
22020806	DIESEL EXPENSES	200,000	0	200,000	200,000
22020807	FUEL EXPENSES	20,000	0	50,000	50,000
220209	FINANCIAL CHARGES - GENERAL	200,000	0	200,000	200,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	200,000	0	200,000	200,000
220210	MISCELLANEOUS EXPENSES GENERAL	7,000,000	416,000	10,500,000	10,500,000
22021001	REFRESHMENT & MEALS	1,000,000	416,000	3,000,000	3,000,000
22021002	PUBLICITY & ADVERTISEMENTS	700,000	0	1,000,000	1,000,000
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	2,000,000	0	3,000,000	3,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	300,000	0	500,000	500,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	2,000,000	0	2,000,000	2,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	0	1,000,000	1,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	0	0	1,000,000	1,000,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	0	0	1,000,000	1,000,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	0	0	1,000,000	1,000,000
23	CAPITAL EXPENDITURE	170,000,000	0	2,675,051,500	2,675,051,500
2301	FIXED ASSETS PURCHASED	105,000,000	0	935,000,000	935,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



230101	PURCHASE OF FIXED ASSETS - GENERAL	105,000,000	0	935,000,000	935,000,000
23010106	PURCHASE OF VANS	70,000,000	0	335,000,000	335,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	35,000,000	0	550,000,000	550,000,000
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	0	0	50,000,000	50,000,000
2302	CONSTRUCTION / PROVISION	0	0	830,000,000	830,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	830,000,000	830,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	0	0	380,000,000	380,000,000
23020128	CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	0	0	300,000,000	300,000,000
23020129	CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	0	0	150,000,000	150,000,000
2303	REHABILITATION / REPAIRS	55,000,000	0	60,447,500	60,447,500
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	55,000,000	0	60,447,500	60,447,500
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	30,000,000	0	50,447,500	50,447,500
23030130	REHABILITATION/ REPAIRS OF FENCE FOR GOVERNMENT BUILDINGS	25,000,000	0	10,000,000	10,000,000
2305	OTHER CAPITAL PROJECTS	10,000,000	0	849,604,000	849,604,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000	0	849,604,000	849,604,000
23050101	RESEARCH AND DEVELOPMENT	10,000,000	0	335,000,000	335,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	0	0	300,000,000	300,000,000
23050103	MONITORING AND EVALUATION	0	0	214,604,000	214,604,000
052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
707	HEALTH	965,353,188	699,452,641	4,642,117,166	4,642,117,166
7073	HOSPITAL SERVICES	965,353,188	699,452,641	4,642,117,166	4,642,117,166
70731	GENERAL HOSPITAL SERVICES	712,433,188	659,015,882	1,804,815,666	1,804,815,666
70732	SPECIALIZED HOSPITAL SERVICES	252,920,000	40,436,759	2,837,301,500	2,837,301,500



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052102600100	PRINCE ABUBAKAR AUDU UNIVERSITY TEACHING HOSPITAL, ANYIGBA							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	<u>170,000,000</u>	<u>0</u>	<u>2,675,051,500</u>	<u>2,675,051,500</u>
0401032300080 3 - Health sector coordination mechanisms	PROCUREMENT AND REFURBISHMENT OF 10 NOs OF AMBULANCES FOR THE STATE HOSPITALS	23010106 - PURCHASE OF VANS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	70,000,000	0	335,000,000	335,000,000
0404032300010 3 - In service training (continuing education)	PROCUREMENT OF HEALTH EQUIPMENT FOR ACCREDITATION OF TRAINING AT KSUTH ANYIGBA	23050101 - RESEARCH AND DEVELOPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	10,000,000	0	335,000,000	335,000,000
0405012300310 3 - Functional health facilities	UPGRADING AND EQUIPPING OF TEACHING HOSPITAL 'S TEMPORARY SITE.	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	30,000,000	0	50,447,500	50,447,500
0405012300320 3 - Functional health facilities	PROVISION OF BASIC MEDICAL EQUIPMENT FOR TRAINING	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	30,000,000	0	400,000,000	400,000,000
0405012300330 3 - Functional health facilities	PROCUREMENT OF 2 NOs OF PHYSIOTHERAPY MACHINES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	5,000,000	0	150,000,000	150,000,000
0405012300340 3 - Functional health facilities	RENOVATION/ PERIMETER FENCING OF THE HOSPITAL	23030130 - REHABILITATION/ REPAIRS OF FENCE FOR GOVERNMENT BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	25,000,000	0	10,000,000	10,000,000
0405012300340 3 - Functional health facilities	PROCUREMENT AND INSTALLATION OF SOLAR ENERGY	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	0	0	50,000,000	50,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



0405012300340 3 - Functional health facilities	CONSRUCTION AND EQUIPING OF THE HOSPITAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	0	0	380,000,000	380,000,000
0405012300340 3 - Functional health facilities	CONSTRUCTION OF STUDENT HOSTELS	23020128 - CONSTRUCTION/ PROVISION OF HOTEL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	0	0	300,000,000	300,000,000
0405012300340 3 - Functional health facilities	RENOVATION OF PERIMETER FENCING OF THE HOSPITAL	23020129 - CONSTRUCTION/ PROVISION OF FENCING GOVERNMENT BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	0	0	150,000,000	150,000,000
0407042600010 3 - Monitoring and Evaluation (M&E)	STAFF EVALUATION, VERIFICATION AND VALIDATION	23050103 - MONITORING AND EVALUATION	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	0	0	214,604,000	214,604,000
0410012600170 3 - Health Not Elsewhere Classified	DIGITALIZATION AND NETWORKING OF HOSPITAL	23050102 - COMPUTER SOFTWARE ACQUISITION	70732 - SPECIALIZED HOSPITAL SERVICES	12220500 - DEKINA	0	0	300,000,000	300,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	420,377,183.60	451,000,000	650,000,000	650,000,000
12	INDEPENDENT REVENUE	420,377,183.60	451,000,000	650,000,000	650,000,000
1202	NON-TAX REVENUE	420,377,183.60	451,000,000	650,000,000	650,000,000
120204	FEES - GENERAL	340,273,242.77	308,500,000	453,000,000	453,000,000
12020472	OPHTHALMIC SERVICES /OPHTHAMOLOGY FEE	231,624,138.16	2,500,000	3,000,000	3,000,000
12020475	AMBULANCE SERVICES (HIRING) FEE	0	4,000,000	4,000,000	4,000,000
12020478	X-RAY SERVICES /ULTRASOUND SCAN /MRI /CT SCAN /HSG /MAMMOGRAPHY FEE	0	10,000,000	20,000,000	20,000,000
12020479	LABORATING SERVICES FEE	36,898,789.11	60,000,000	80,000,000	80,000,000
12020482	MORTUARY SERVICES FEE	0	15,000,000	25,000,000	25,000,000
12020484	NHIS/ HMO FEE	71,750,315.50	155,000,000	245,000,000	245,000,000
12020491	SURGICAL OPERATION /ECG& ECHO /ENT (EAR, NOSE & THROAT) FEES	0	30,000,000	40,000,000	40,000,000
12020493	SERVICE CHARGE (DRF)	0	12,000,000	16,000,000	16,000,000
12020494	HOSPITAL BED CHARGES /DELIVERY /NUTRITION & DIETARY SERVICE FEES	0	20,000,000	20,000,000	20,000,000
120206	SALES - GENERAL	80,103,940.83	142,500,000	197,000,000	197,000,000
12020620	SALES OF DRUGS /PHARMACY SERVICES	80,103,940.83	110,000,000	150,000,000	150,000,000
12020628	SALES OF OPD CARDS/ GOPD CARDS /CONSULTATION	0	20,000,000	30,000,000	30,000,000
12020666	SALES FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)	0	12,500,000	17,000,000	17,000,000



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052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	2,431,163,251	2,163,896,251.94	4,551,442,318	4,551,442,318
21	PERSONNEL COST	1,874,394,479	1,774,882,658.75	2,544,746,399	2,544,746,399
2101	SALARY	1,874,394,479	1,774,882,658.75	2,544,746,399	2,544,746,399
210101	SALARIES AND WAGES	1,874,394,479	1,774,882,658.75	2,544,746,399	2,544,746,399
21010101	SALARY	1,838,894,479	1,740,410,658.75	2,521,746,399	2,521,746,399
21010104	AUXILLARY STAFF	35,500,000	34,472,000	23,000,000	23,000,000
22	OTHER RECURRENT COSTS	420,768,772	389,013,593.19	572,403,019	572,403,019
2202	OVERHEAD COST	419,568,772	388,943,593.19	571,203,019	571,203,019
220201	TRAVEL & TRANSPORT - GENERAL	9,500,000	4,854,100	1,000,000	1,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	9,500,000	4,854,100	1,000,000	1,000,000
220202	UTILITIES - GENERAL	2,437,328	237,500	3,522,328	3,522,328
22020201	INTERNET ACCESS CHARGES	500,000	237,500	500,000	500,000
22020203	WATER RATE	160,000	0	160,000	160,000
22020204	ELECTRICITY BILL /CHARGES	977,328	0	977,328	977,328
22020210	HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL INFORMATION MANAGEMENT	800,000	0	1,885,000	1,885,000
220203	MATERIALS & SUPPLIES - GENERAL	235,747,789	230,911,916.76	286,178,570	286,178,570
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	10,500,075	10,273,280	15,000,000	15,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	350,000	0	350,000	350,000
22020304	DRUGS AND MEDICAL SUPPLIES	162,500,000	160,237,705.06	202,328,570	202,328,570
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	49,500,000	48,690,409.70	55,000,000	55,000,000
22020323	OFFICE AND GENERAL EXPENSES	11,897,714	11,710,522	12,500,000	12,500,000
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	1,000,000	0	1,000,000	1,000,000
220204	MAINTENANCE SERVICES - GENERAL	71,444,348	66,599,720.02	63,800,000	63,800,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,600,000	5,417,900	4,500,000	4,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	11,000,000	10,490,766.87	7,000,000	7,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	8,500,000	8,013,989	4,500,000	4,500,000



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22020404	MAINTENANCE OF PLANTS /GENERATORS	8,247,429	6,928,427.50	9,000,000	9,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	37,296,919	35,748,636.65	38,000,000	38,000,000
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	800,000	0	800,000	800,000
220205	TRAINING - GENERAL	2,500,000	230,000	16,073,000	16,073,000
22020501	LOCAL TRAINING	2,500,000	230,000	16,073,000	16,073,000
220206	OTHER SERVICES - GENERAL	15,883,029	15,565,650	98,095,000	98,095,000
22020601	SECURITY SERVICES EXPENSES	5,560,000	5,553,000	8,160,000	8,160,000
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	300,000	0	300,000	300,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	9,023,029	9,012,650	12,000,000	12,000,000
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	1,000,000	1,000,000	77,635,000	77,635,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000	559,000	26,000,000	26,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,000,000	559,000	26,000,000	26,000,000
220208	FUEL & LUBRICANTS - GENERAL	28,926,857	22,556,190	28,526,857	28,526,857
22020801	MOTOR VEHICLE FUEL COST	1,200,000	831,000	1,200,000	1,200,000
22020806	DIESEL EXPENSES	25,326,857	19,421,190	25,326,857	25,326,857
22020807	FUEL EXPENSES	2,400,000	2,304,000	2,000,000	2,000,000
220209	FINANCIAL CHARGES - GENERAL	340,000	289,586.47	500,000	500,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	340,000	289,586.47	500,000	500,000
220210	MISCELLANEOUS EXPENSES GENERAL	50,789,421	47,139,929.94	47,507,264	47,507,264
22021001	REFRESHMENT & MEALS	16,200,000	15,905,575	10,000,000	10,000,000
22021002	PUBLICITY & ADVERTISEMENTS	5,635,764	3,140,900	5,635,764	5,635,764
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	350,000	0	350,000	350,000
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	1,203,657	1,165,000	4,821,500	4,821,500
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	2,200,000	2,105,499.94	1,500,000	1,500,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	200,000	120,000	200,000	200,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	25,000,000	24,702,955	25,000,000	25,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	1,200,000	70,000	1,200,000	1,200,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	1,200,000	70,000	1,200,000	1,200,000



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22080119	FINANCIAL ASSISTANCE TO NEEDIES	1,200,000	70,000	1,200,000	1,200,000
23	CAPITAL EXPENDITURE	136,000,000	0	1,434,292,900	1,434,292,900
2301	FIXED ASSETS PURCHASED	136,000,000	0	754,152,900	754,152,900
230101	PURCHASE OF FIXED ASSETS - GENERAL	136,000,000	0	754,152,900	754,152,900
23010105	PURCHASE OF MOTOR VEHICLES	0	0	230,000,000	230,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	136,000,000	0	524,152,900	524,152,900
2302	CONSTRUCTION / PROVISION	0	0	680,140,000	680,140,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	0	0	680,140,000	680,140,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	0	0	680,140,000	680,140,000
052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
707	HEALTH	2,431,163,251	2,163,896,252	4,551,442,318	4,551,442,318
7073	HOSPITAL SERVICES	2,431,163,251	2,163,896,252	4,551,442,318	4,551,442,318
70732	SPECIALIZED HOSPITAL SERVICES	2,431,163,251	2,163,896,252	4,551,442,318	4,551,442,318

052102700100	KOGI STATE SPECIALIST HOSPITAL, LOKOJA							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	<u>136,000,000</u>	<u>0</u>	<u>1,434,292,900</u>	<u>1,434,292,900</u>
0405012300370 3 - Functional health facilities	PROVISION OF 10 NOs OF OXYGEN PLANT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	50,000,000	0	50,000,000	50,000,000
0405012300380 3 - Functional health facilities	PROCUREMENT OF VENTILATOR MACHINES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	0	0	40,000,000	40,000,000



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0405012300390 3 - Functional health facilities	PROCUREMENT OF PHYSIOTHERAPY MACHINES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	0	0	10,000,000	10,000,000
0405012300400 3 - Functional health facilities	PROVISION OF INCUBATOR MACHINES	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	0	0	6,000,000	6,000,000
0405012400050 3 - Functional health facilities	PURCHASE AND INSTALLATION OF ELECTRONIC MEDICAL RECORDS SYSTEM AND HARDWARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	20,000,000	0	64,400,000	64,400,000
0405012400050 3 - Functional health facilities	UPGRADE OF ELECTRONIC MEDICAL RECORDS SYSTEM AND HARDWARE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	0	0	64,400,000	64,400,000
0405012400060 3 - Functional health facilities	EXPANSION OF EXISTING MORGUE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	26,000,000	0	26,000,000	26,000,000
0405012400060 3 - Functional health facilities	EXPANSION OF EXISTING MORGUE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	0	0	26,000,000	26,000,000
0405012400070 3 - Functional health facilities	PURCHASE OF UTILITY VEHICLES (2 TOYOTA HILUX)	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	0	0	100,000,000	100,000,000
0405012400080 3 - Functional health facilities	PURCHASE OF 3 NOS. TOYOTA CAMRY (CMAC, ADMIN AND ACCOUNT)	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	0	0	30,000,000	30,000,000
0405012400090 3 - Functional health facilities	PURCHASE OF 1NO OF TOYOTA LAND CRUISER	23010122 - PURCHASE OF HEALTH /	70732 - SPECIALIZED HOSPITAL SERVICES	12231200 - LOKOJA	40,000,000	0	100,000,000	100,000,000



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		MEDICAL EQUIPMENT						
0405012400090 3 - Functional health facilities	PURCHASE OF TOYOTA LAND CRUISER	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SERVICES	12242200 - STATE WIDE	0	0	100,000,000	100,000,000
0405012600060 3 - Functional health facilities	CONSTRUCTION OF OUTPATIENTCLINIC COMPLEX GENERAL,SURGICAL,PAEDIATRIC S MEDICAL AND DIALYSIS COMPLEX. RENOVATION OF THE HOSPITAL ROOF. CREATION OF SIDE LAB.	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	631,750,000	631,750,000
0410012600050 3 - Health Not Elsewhere Classified	PROVISION OF 10 NO. OXYGEN CONCENTRATOR	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	3,850,000	3,850,000
0410012600060 3 - Health Not Elsewhere Classified	PROVISION OF DIATHERMY MACHINE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	13,300,000	13,300,000
0410012600070 3 - Health Not Elsewhere Classified	PROVISION OF DIALYSIS BED	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	3,000,000	3,000,000
0410012600080 3 - Health Not Elsewhere Classified	PROVISION OF 10 NO. SUCTIONING MACHINE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	2,240,000	2,240,000
0410012600090 3 - Health Not Elsewhere Classified	PROVISION OF 2 NO. RADIANT WARMER MACHINE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	3,080,000	3,080,000
0410012600100 3 - Health Not Elsewhere Classified	PROVISION OF PHOTOTHERAPY MACHINES	23010122 - PURCHASE OF HEALTH /	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	1,396,500	1,396,500



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



		MEDICAL EQUIPMENT						
0410012600110 3 - Health Not Elsewhere Classified	PROVISION OF ENDOSCOPIC MACHINE	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	21,000,000	21,000,000
0410012600120 3 - Health Not Elsewhere Classified	PROVISION OF ENT EQUIPMENT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	60,000,000	60,000,000
0410012600130 3 - Health Not Elsewhere Classified	PROVISION OF ORTHOPEDIC EQUIPMENT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	39,376,400	39,376,400
0410012600140 3 - Health Not Elsewhere Classified	PROVISION OF OPHTHALMOLOGY EQUIPMENT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12231100 - KOGI	0	0	38,500,000	38,500,000



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052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	316,484,005	6,935,485,643.87	6,332,874,368	6,332,874,368
12	INDEPENDENT REVENUE	316,484,005	190,900,000	332,874,368	332,874,368
1202	NON-TAX REVENUE	316,484,005	190,900,000	332,874,368	332,874,368
120204	FEES - GENERAL	296,232,505	125,500,000	214,596,067	214,596,067
12020472	OPHTHALMIC SERVICES /OPHTHAMOLOGY FEE	259,366,856	3,000,000	3,754,260	3,754,260
12020473	DENTAL SERVICES FEE	360,000	1,700,000	1,700,000	1,700,000
12020475	AMBULANCE SERVICES (HIRING) FEE	1,009,000	4,000,000	3,531,600	3,531,600
12020478	X-RAY SERVICES /ULTRASOUND SCAN /MRI /CT SCAN /HSG /MAMMOGRAPHY FEE	10,079,800	35,000,000	58,055,220	58,055,220
12020479	LABORATING SERVICES FEE	7,021,660	37,000,000	47,210,940	47,210,940
12020484	NHIS/ HMO FEE	10,342,339	10,000,000	46,428,647	46,428,647
12020486	HYPERBARIC OXYGEN SERVICES FEE	966,500	0	0	0
12020489	PHYSIOTHERAPY SERVICE CHARGES FEE	474,000	1,800,000	3,434,400	3,434,400
12020491	SURGICAL OPERATION /ECG& ECHO /ENT (EAR, NOSE & THROAT) FEES	2,555,000	18,000,000	23,057,100	23,057,100
12020494	HOSPITAL BED CHARGES /DELIVERY /NUTRITION & DIETARY SERVICE FEES	4,057,350	15,000,000	27,423,900	27,423,900
120206	SALES - GENERAL	19,842,900	64,800,000	112,788,841	112,788,841
12020620	SALES OF DRUGS /PHARMACY SERVICES	16,774,400	53,000,000	89,698,962	89,698,962
12020628	SALES OF OPD CARDS/ GOPD CARDS /CONSULTATION	2,529,500	10,000,000	16,748,479	16,748,479
12020654	SALES OF OXYGEN IN CYLINDER	539,000	1,800,000	6,341,400	6,341,400
120207	EARNINGS -GENERAL	408,600	600,000	5,489,460	5,489,460
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	408,600	600,000	5,489,460	5,489,460
13	AID AND GRANTS	0	6,744,585,643.87	6,000,000,000	6,000,000,000
1302	GRANTS	0	6,744,585,643.87	6,000,000,000	6,000,000,000
130201	DOMESTIC GRANTS	0	6,744,585,643.87	6,000,000,000	6,000,000,000
13020104	CAPITAL GRANTS FROM LGAS	0	6,744,585,643.87	6,000,000,000	6,000,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	8,843,000,000	4,357,537,891.11	11,990,631,563	11,990,631,563
21	PERSONNEL COST	2,254,000,000	687,228,946.74	3,023,331,563	3,023,331,563
2101	SALARY	1,842,000,000	674,128,855.73	2,563,331,563	2,563,331,563
210101	SALARIES AND WAGES	1,842,000,000	674,128,855.73	2,563,331,563	2,563,331,563
21010101	SALARY	1,676,533,815	570,537,760.54	2,363,331,563	2,363,331,563
21010104	AUXILLARY STAFF	165,466,185	103,591,095.19	200,000,000	200,000,000
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	412,000,000	13,100,091.01	460,000,000	460,000,000
210201	ALLOWANCES	412,000,000	13,100,091.01	460,000,000	460,000,000
21020101	CALL DUTY ALLOWANCE	8,000,000	7,087,091.01	20,000,000	20,000,000
21020107	NYSC ALLOWANCES	400,000,000	6,013,000	430,000,000	430,000,000
21020108	AUXILIARY STAFF & IT STUDENTS ALLOWANCE	4,000,000	0	10,000,000	10,000,000
22	OTHER RECURRENT COSTS	1,709,000,000	1,079,185,292.47	1,657,300,000	1,657,300,000
2202	OVERHEAD COST	1,709,000,000	1,079,185,292.47	1,657,300,000	1,657,300,000
220201	TRAVEL & TRANSPORT - GENERAL	25,000,000	7,814,750	25,000,000	25,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	25,000,000	7,814,750	25,000,000	25,000,000
220202	UTILITIES - GENERAL	26,800,000	6,246,175	30,800,000	30,800,000
22020201	INTERNET ACCESS CHARGES	20,000,000	5,695,700	20,000,000	20,000,000
22020204	ELECTRICITY BILL /CHARGES	6,000,000	0	10,000,000	10,000,000
22020210	HEALTH MANAGEMENT INFORMATION SYSTEM/ HOSPITAL INFORMATION MANAGEMENT	800,000	550,475	800,000	800,000
220203	MATERIALS & SUPPLIES - GENERAL	310,000,000	185,982,059.79	310,000,000	310,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	13,000,000	5,995,100	13,000,000	13,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	2,000,000	0	2,000,000	2,000,000
22020304	DRUGS AND MEDICAL SUPPLIES	260,000,000	162,158,159.79	260,000,000	260,000,000
22020323	OFFICE AND GENERAL EXPENSES	35,000,000	17,828,800	35,000,000	35,000,000
220204	MAINTENANCE SERVICES - GENERAL	469,200,000	400,506,315.03	295,000,000	295,000,000



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22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	3,426,475	35,000,000	35,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	10,000,000	2,688,925	15,000,000	15,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000	6,107,030	15,000,000	15,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	17,200,000	5,411,500	20,000,000	20,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	7,000,000	3,795,250	10,000,000	10,000,000
22020441	HEALTH FACILITIES MAINTENANCE EXPENSES	420,000,000	379,077,135.03	200,000,000	200,000,000
220205	TRAINING - GENERAL	10,000,000	1,697,000	10,000,000	10,000,000
22020501	LOCAL TRAINING	10,000,000	1,697,000	10,000,000	10,000,000
220206	OTHER SERVICES - GENERAL	251,000,000	10,611,310	260,000,000	260,000,000
22020601	SECURITY SERVICES EXPENSES	10,000,000	2,820,000	15,000,000	15,000,000
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	20,000,000	1,000,000	20,000,000	20,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	6,000,000	3,293,600	10,000,000	10,000,000
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	5,000,000	1,225,000	5,000,000	5,000,000
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	200,000,000	240,000	200,000,000	200,000,000
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	10,000,000	2,032,710	10,000,000	10,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,500,000	1,173,500	6,500,000	6,500,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	6,500,000	1,173,500	6,500,000	6,500,000
220208	FUEL & LUBRICANTS - GENERAL	104,000,000	45,171,202.75	135,000,000	135,000,000
22020801	MOTOR VEHICLE FUEL COST	4,000,000	3,686,200	25,000,000	25,000,000
22020806	DIESEL EXPENSES	90,000,000	34,839,900	90,000,000	90,000,000
22020807	FUEL EXPENSES	10,000,000	6,645,102.75	20,000,000	20,000,000
220209	FINANCIAL CHARGES - GENERAL	452,000,000	400,118,389.44	504,000,000	504,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	2,000,000	1,722,715	4,000,000	4,000,000
22020902	INSURANCE PREMIUM	450,000,000	398,395,674.44	500,000,000	500,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	54,500,000	19,864,590.46	81,000,000	81,000,000
22021001	REFRESHMENT & MEALS	10,000,000	9,972,600	20,000,000	20,000,000



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22021002	PUBLICITY & ADVERTISEMENTS	10,000,000	1,691,400.46	10,000,000	10,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	400,000	10,000,000	10,000,000
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	4,000,000	580,000	4,000,000	4,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000	2,109,000	5,000,000	5,000,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	3,500,000	750,000	20,000,000	20,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	12,000,000	4,361,590	12,000,000	12,000,000
23	CAPITAL EXPENDITURE	4,880,000,000	2,591,123,651.90	7,310,000,000	7,310,000,000
2301	FIXED ASSETS PURCHASED	1,050,000,000	419,904,847.54	1,050,000,000	1,050,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,050,000,000	419,904,847.54	1,050,000,000	1,050,000,000
23010105	PURCHASE OF MOTOR VEHICLES	350,000,000	175,200,000	350,000,000	350,000,000
23010113	PURCHASE OF COMPUTERS	0	0	100,000,000	100,000,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	700,000,000	244,704,847.54	600,000,000	600,000,000
2302	CONSTRUCTION / PROVISION	3,730,000,000	2,171,218,804.36	6,100,000,000	6,100,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,730,000,000	2,171,218,804.36	6,100,000,000	6,100,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	200,000,000	0	1,000,000,000	1,000,000,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,550,000,000	587,398,224.80	2,000,000,000	2,000,000,000
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	280,000,000	0	2,100,000,000	2,100,000,000
23020131	CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	1,700,000,000	1,583,820,579.56	1,000,000,000	1,000,000,000
2303	REHABILITATION / REPAIRS	100,000,000	0	100,000,000	100,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000	0	100,000,000	100,000,000
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	100,000,000	0	0	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0	0	100,000,000	100,000,000
2305	OTHER CAPITAL PROJECTS	0	0	60,000,000	60,000,000
230501	ACQUISITION OF NON TANGIBLE ASSETS	0	0	60,000,000	60,000,000
23050102	COMPUTER SOFTWARE ACQUISITION	0	0	60,000,000	60,000,000
052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE				



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Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
707	HEALTH	8,843,000,000	4,357,537,891	11,990,631,563	11,990,631,563
7073	HOSPITAL SERVICES	8,843,000,000	4,357,537,891	11,990,631,563	11,990,631,563
70732	SPECIALIZED HOSPITAL SERVICES	8,843,000,000	4,357,537,891	11,990,631,563	11,990,631,563

052102800100	CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY TEACHING HOSPITAL, OKENE							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	4,880,000,000	2,591,123,652	7,310,000,000	7,310,000,000
0405012500010 3 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF ADMINISTRATIVE BLOCK	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	200,000,000	0	1,000,000,000	1,000,000,000
0405012500020 3 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF HOUSE OFFICER'S QUARTERS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	200,000,000	0	700,000,000	700,000,000
0405012500030 3 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF CMD QUARTERS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	250,000,000	0	300,000,000	300,000,000
0405012500040 3 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF BLOCKS OF FLATS FOR MEDICAL DOCTORS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	700,000,000	587,398,225	1,000,000,000	1,000,000,000
0405012500050 3 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF FLATS FOR CONSULTANT DOCTORS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	200,000,000	0	0	0



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0405012500060 3 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF FLATS FOR STAFF	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	200,000,000	0	0	0
0405012500070 3 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF HOSPITAL MORTUARY	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	90,000,000	0	500,000,000	500,000,000
0405012500080 3 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF LAUNDRY DEPARTMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	90,000,000	0	0	0
0405012500090 3 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF CENTRAL AND STORE STERILIZATION DEPARTMENT	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	100,000,000	0	600,000,000	600,000,000
0405012500100 3 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF MEDICAL STUDENTS/NURSES HOSTELS	23020131 - CONSTRUCTION /PROVISION OF HOSTEL BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	1,700,000,000	1,583,820,580	1,000,000,000	1,000,000,000
0405012500110 3 - Functional health facilities	COMPLETION AND RENOVATION OF WORK OF THE OLD HOSPITAL BUILDINGS	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	100,000,000	0	0	0
0405012500120 3 - Functional health facilities	PROCUREMENT OF RADIOLOGICAL EQUIPMENT	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	200,000,000	125,698,651	600,000,000	600,000,000
0405012600070 3 - Functional health facilities	CONSTRUCTION AND EQUIPPING OF CONSULTING ROOMS	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	0	0	500,000,000	500,000,000



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0405012600080 3 - Functional health facilities	CONSTRUCTION AND EQUIPING OF INCINERATOR/WELD SCRUBBER	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	0	0	500,000,000	500,000,000
0405012600090 3 - Functional health facilities	REHABILITATION AND EQUIPPING OF HOSPITAL CENTRAL STORE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	0	0	50,000,000	50,000,000
0405012600100 3 - Functional health facilities	REHABILITATION AND EQUIPPING OF HOSPITAL CENTRAL PHARMACEUTICAL STORE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	0	0	50,000,000	50,000,000
0410012500010 3 - Health Not Elsewhere Classified	PROCUREMENT AND DELIVERY OF MOTOR VEHICLES	23010105 - PURCHASE OF MOTOR VEHICLES	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	350,000,000	175,200,000	350,000,000	350,000,000
0410012600010 3 - Health Not Elsewhere Classified	PROCUREMENT OF 1No. INCINERATOR AND WET SCRUBBER	23010122 - PURCHASE OF HEALTH / MEDICAL EQUIPMENT	70732 - SPECIALIZED HOSPITAL SERVICES	12211700 - OKENE	500,000,000	119,006,197	0	0
0410012600150 3 - Health Not Elsewhere Classified	PROCUREMENT OF 50NOS COMPUTER LAPTOPS, DESKTOPS	23010113 - PURCHASE OF COMPUTERS	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	0	0	100,000,000	100,000,000
0410012600160 3 - Health Not Elsewhere Classified	UPGRADE OF ELECTRONIC MEDICAL RECORD (EMR) FACILITY AT CUSTECHTH, OKENE	23050102 - COMPUTER SOFTWARE ACQUISITION	70732 - SPECIALIZED HOSPITAL SERVICES	12211600 - OKEHI	0	0	60,000,000	60,000,000



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052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	109,848,350	110,000,000	225,000,000	225,000,000
12	INDEPENDENT REVENUE	109,848,350	110,000,000	225,000,000	225,000,000
1202	NON-TAX REVENUE	109,848,350	110,000,000	225,000,000	225,000,000
120204	FEES - GENERAL	46,768,300	19,300,000	29,000,000	29,000,000
12020472	OPHTHALMIC SERVICES /OPHTHAMOLOGY FEE	43,669,750	1,000,000	1,000,000	1,000,000
12020473	DENTAL SERVICES FEE	1,000	1,000,000	1,000,000	1,000,000
12020475	AMBULANCE SERVICES (HIRING) FEE	0	3,300,000	5,000,000	5,000,000
12020478	X-RAY SERVICES /ULTRASOUND SCAN /MRI /CT SCAN /HSG /MAMMOGRAPHY FEE	0	1,000,000	2,000,000	2,000,000
12020479	LABORATING SERVICES FEE	146,600	2,000,000	4,500,000	4,500,000
12020482	MORTUARY SERVICES FEE	62,800	3,000,000	3,500,000	3,500,000
12020491	SURGICAL OPERATION /ECG& ECHO /ENT (EAR, NOSE & THROAT) FEES	177,000	3,000,000	5,000,000	5,000,000
12020492	MEDICAL CERTIFICATE	5,000	3,000,000	3,000,000	3,000,000
12020494	HOSPITAL BED CHARGES /DELIVERY /NUTRITION & DIETARY SERVICE FEES	2,706,150	2,000,000	4,000,000	4,000,000
120206	SALES - GENERAL	4,880,750	90,000,000	195,000,000	195,000,000
12020628	SALES OF OPD CARDS/ GOPD CARDS /CONSULTATION	4,281,850	30,000,000	90,000,000	90,000,000
12020666	SALES FROM HDRF (DRUGS, REAGENTS & CONSUMABLE)	598,900	60,000,000	105,000,000	105,000,000
120207	EARNINGS -GENERAL	58,199,300	700,000	1,000,000	1,000,000
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	58,199,300	700,000	1,000,000	1,000,000
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	5,509,896,049	5,294,511,205.49	8,669,487,549	8,669,487,549
21	PERSONNEL COST	4,854,365,449	4,784,773,949.31	7,507,654,449	7,507,654,449
2101	SALARY	4,847,365,449	4,783,462,949.31	7,500,654,449	7,500,654,449



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



210101	SALARIES AND WAGES	4,847,365,449	4,783,462,949.31	7,500,654,449	7,500,654,449
21010101	SALARY	4,847,365,449	4,783,462,949.31	7,500,654,449	7,500,654,449
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,000,000	1,311,000	7,000,000	7,000,000
210201	ALLOWANCES	7,000,000	1,311,000	7,000,000	7,000,000
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	7,000,000	1,311,000	7,000,000	7,000,000
22	OTHER RECURRENT COSTS	655,530,600	509,737,256.18	161,833,100	161,833,100
2202	OVERHEAD COST	653,530,600	508,932,256.18	159,833,100	159,833,100
220201	TRAVEL & TRANSPORT - GENERAL	70,000,000	63,415,540	60,000,000	60,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	70,000,000	63,415,540	60,000,000	60,000,000
220202	UTILITIES - GENERAL	713,500	0	713,500	713,500
22020203	WATER RATE	110,000	0	110,000	110,000
22020204	ELECTRICITY BILL /CHARGES	300,000	0	300,000	300,000
22020205	TELEPHONE CHARGES	303,500	0	303,500	303,500
220203	MATERIALS & SUPPLIES - GENERAL	13,007,600	7,919,920	7,507,600	7,507,600
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	3,500,000	2,501,020	5,000,000	5,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	207,600	0	207,600	207,600
22020323	OFFICE AND GENERAL EXPENSES	9,300,000	5,418,900	2,300,000	2,300,000
220204	MAINTENANCE SERVICES - GENERAL	22,050,000	10,018,900	21,012,000	21,012,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	8,000,000	1,355,500	8,000,000	8,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	5,500,000	3,447,500	5,500,000	5,500,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,595,000	2,450,000	1,557,000	1,557,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	2,955,000	350,000	2,955,000	2,955,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	3,000,000	2,415,900	3,000,000	3,000,000
220205	TRAINING - GENERAL	3,500,000	400,000	3,500,000	3,500,000
22020501	LOCAL TRAINING	2,500,000	0	2,500,000	2,500,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	1,000,000	400,000	1,000,000	1,000,000
220206	OTHER SERVICES - GENERAL	504,000,000	401,835,623.18	4,000,000	4,000,000
22020601	SECURITY SERVICES EXPENSES	2,000,000	0	2,000,000	2,000,000
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	502,000,000	401,835,623.18	2,000,000	2,000,000



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220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000	80,000	3,000,000	3,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	500,000	0	500,000	500,000
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	2,500,000	80,000	2,500,000	2,500,000
220208	FUEL & LUBRICANTS - GENERAL	2,650,000	170,000	4,600,000	4,600,000
22020801	MOTOR VEHICLE FUEL COST	2,000,000	170,000	4,000,000	4,000,000
22020803	PLANTS/ GENERATOR FUEL COST	50,000	0	100,000	100,000
22020806	DIESEL EXPENSES	600,000	0	500,000	500,000
220209	FINANCIAL CHARGES - GENERAL	259,500	0	300,000	300,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	259,500	0	300,000	300,000
220210	MISCELLANEOUS EXPENSES GENERAL	34,350,000	25,092,273	55,200,000	55,200,000
22021001	REFRESHMENT & MEALS	1,000,000	850,000	1,000,000	1,000,000
22021002	PUBLICITY & ADVERTISEMENTS	500,000	0	500,000	500,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	1,200,000	0	1,200,000	1,200,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	150,000	0	1,000,000	1,000,000
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	1,500,000	0	1,500,000	1,500,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	30,000,000	24,242,273	50,000,000	50,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000	805,000	2,000,000	2,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000	805,000	2,000,000	2,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	2,000,000	805,000	2,000,000	2,000,000
23	CAPITAL EXPENDITURE	0	0	1,000,000,000	1,000,000,000
2301	FIXED ASSETS PURCHASED	0	0	1,000,000,000	1,000,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	1,000,000,000	1,000,000,000
23010145	PURCHASE OF ICT INSTILLATION TOOLS/ MATERIALS	0	0	1,000,000,000	1,000,000,000
052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
707	HEALTH	5,509,896,049	5,294,511,205	8,669,487,549	8,669,487,549



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7073	HOSPITAL SERVICES	5,509,896,049	5,294,511,205	8,669,487,549	8,669,487,549
70731	GENERAL HOSPITAL SERVICES	5,509,896,049	5,294,511,205	8,669,487,549	8,669,487,549

052110200100	KOGI STATE HOSPITAL MANAGEMENT BOARD							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	<u>0</u>	<u>0</u>	<u>1,000,000,000</u>	<u>1,000,000,000</u>
0410012600180 2 - Health Not Elsewhere Classified	DIGITALIZATION OF 5 ZONAL HOSPITALS ACROSS THE STATE	23010145 - PURCHASE OF ICT INSTALLATION TOOLS/ MATERIALS	70731 - GENERAL HOSPITAL SERVICES	12242200 - STATE WIDE	0	0	1,000,000,000	1,000,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	171,300,000	122,765,000	150,000,000	150,000,000
12	INDEPENDENT REVENUE	171,300,000	122,765,000	150,000,000	150,000,000
1201	TAX REVENUE	103,915,000	6,600,000	7,000,000	7,000,000
120103	OTHER TAXES	103,915,000	6,600,000	7,000,000	7,000,000
12010311	EDUCATION DEVELOPMENT LEVY	103,915,000	6,600,000	7,000,000	7,000,000
1202	NON-TAX REVENUE	67,385,000	116,165,000	143,000,000	143,000,000
120204	FEES - GENERAL	56,330,000	85,215,000	80,100,000	80,100,000
12020409	TUITION FEES/ SDC TUITION FEES	4,200,000	5,000,000	1,000,000	1,000,000
12020412	TRANSCRIPT FEES	500,000	750,000	6,000,000	6,000,000
12020415	CONTRACTOR REGISTRATION/ RENEWAL FEES	1,885,000	4,400,000	2,500,000	2,500,000
12020423	ACCEPTANCE OF ADMISSION LETTER	700,000	2,400,000	4,000,000	4,000,000
12020433	EXAMINATION FEES	9,250,000	11,165,000	9,000,000	9,000,000
12020434	LIBRARY FEES	1,645,000	3,850,000	4,000,000	4,000,000
12020449	NON- REFUNDABLE CAUTION FEES	3,110,000	7,700,000	9,000,000	9,000,000
12020458	ACCOMMODATION FEE	11,800,000	12,000,000	6,600,000	6,600,000
12020459	INSTRUMENT FEES	1,645,000	3,850,000	4,000,000	4,000,000
12020460	TRANSPORTATION FEES	14,620,000	15,950,000	5,000,000	5,000,000
12020461	ENVIRONMENTAL CLEANING FEE	1,765,000	4,950,000	7,500,000	7,500,000
12020476	CHARGES FROM SEMINARS AND WORKSHOPS	2,000,000	5,500,000	1,500,000	1,500,000
12020479	LABORATING SERVICES FEE	3,210,000	7,700,000	20,000,000	20,000,000
120206	SALES - GENERAL	3,435,000	13,700,000	31,850,000	31,850,000
12020617	SALES OF APPLICATION / EMPLOYMENT FORM	0	6,000,000	12,000,000	12,000,000
12020632	SALES OF MANAGEMENT HAND BOOK	840,000	1,375,000	7,500,000	7,500,000
12020633	SALES OF STUDENT I.D. CARDS	830,000	1,375,000	6,175,000	6,175,000
12020665	SALES WATER BOARD FORM	1,765,000	4,950,000	6,175,000	6,175,000
120207	EARNINGS -GENERAL	7,620,000	17,250,000	31,050,000	31,050,000
12020728	EARNINGS FROM RESEARCH AND DOCUMENTATION	2,130,000	5,500,000	17,000,000	17,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



12020740	EARNINGS FROM SHOP RENTAGE	0	50,000	50,000	50,000
12020746	EARNING FROM HIRE OF DESK AND CHAIR	3,210,000	7,700,000	9,000,000	9,000,000
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	2,280,000	4,000,000	5,000,000	5,000,000
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	1,070,634,262	573,970,182.10	1,064,773,161	1,064,773,161
21	PERSONNEL COST	728,334,262	446,729,916.53	725,473,161	725,473,161
2101	SALARY	728,334,262	446,729,916.53	725,473,161	725,473,161
210101	SALARIES AND WAGES	728,334,262	446,729,916.53	725,473,161	725,473,161
21010101	SALARY	711,334,262	432,883,915.67	705,473,161	705,473,161
21010104	AUXILLARY STAFF	17,000,000	13,846,000.86	20,000,000	20,000,000
22	OTHER RECURRENT COSTS	246,800,000	119,373,265.57	238,300,000	238,300,000
2202	OVERHEAD COST	246,800,000	119,373,265.57	238,300,000	238,300,000
220201	TRAVEL & TRANSPORT - GENERAL	5,000,000	1,815,500	5,000,000	5,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	5,000,000	1,815,500	5,000,000	5,000,000
220202	UTILITIES - GENERAL	6,500,000	1,961,150	6,500,000	6,500,000
22020201	INTERNET ACCESS CHARGES	2,000,000	522,500	2,000,000	2,000,000
22020203	WATER RATE	2,000,000	0	2,000,000	2,000,000
22020204	ELECTRICITY BILL /CHARGES	2,000,000	1,359,650	2,000,000	2,000,000
22020205	TELEPHONE CHARGES	500,000	79,000	500,000	500,000
220203	MATERIALS & SUPPLIES - GENERAL	64,000,000	31,611,358.84	56,500,000	56,500,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,000,000	788,125	2,000,000	2,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	1,000,000	170,000	1,000,000	1,000,000
22020304	DRUGS AND MEDICAL SUPPLIES	10,000,000	4,909,905	10,000,000	10,000,000
22020305	UNIFORMS AND OTHER CLOTHINGS	2,000,000	0	2,000,000	2,000,000
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	10,000,000	5,222,500	7,000,000	7,000,000
22020312	LIBRARY EXPENSES	2,000,000	65,000	2,000,000	2,000,000
22020323	OFFICE AND GENERAL EXPENSES	36,000,000	20,104,828.84	31,500,000	31,500,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	1,000,000	351,000	1,000,000	1,000,000
220204	MAINTENANCE SERVICES - GENERAL	33,000,000	14,844,095	31,500,000	31,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	15,000,000	6,928,900	15,000,000	15,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	347,395	1,000,000	1,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,500,000	1,633,150	4,000,000	4,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,500,000	122,250	1,500,000	1,500,000
22020421	MAINTENANCE OF HOSTELS	12,000,000	5,812,400	10,000,000	10,000,000
220205	TRAINING - GENERAL	13,000,000	6,287,300	17,000,000	17,000,000
22020501	LOCAL TRAINING	3,000,000	800,000	4,000,000	4,000,000
22020502	INTERNATIONAL TRAINING	1,000,000	0	1,000,000	1,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	9,000,000	5,487,300	12,000,000	12,000,000
220206	OTHER SERVICES - GENERAL	38,500,000	18,733,494	37,500,000	37,500,000
22020601	SECURITY SERVICES EXPENSES	2,000,000	1,118,000	3,000,000	3,000,000
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	6,000,000	3,000,000	4,000,000	4,000,000
22020639	CONDUCT OF EXAMS EXPENSES	15,000,000	11,796,344	15,000,000	15,000,000
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	500,000	0	500,000	500,000
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	15,000,000	2,819,150	15,000,000	15,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	0	500,000	500,000
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	500,000	0	500,000	500,000
220208	FUEL & LUBRICANTS - GENERAL	39,000,000	19,870,100	35,000,000	35,000,000
22020801	MOTOR VEHICLE FUEL COST	32,000,000	19,580,300	30,000,000	30,000,000
22020803	PLANTS/ GENERATOR FUEL COST	3,000,000	153,800	2,000,000	2,000,000
22020806	DIESEL EXPENSES	4,000,000	136,000	3,000,000	3,000,000
220209	FINANCIAL CHARGES - GENERAL	300,000	57,467.73	300,000	300,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	300,000	57,467.73	300,000	300,000
220210	MISCELLANEOUS EXPENSES GENERAL	47,000,000	24,192,800	48,500,000	48,500,000
22021001	REFRESHMENT & MEALS	27,000,000	19,703,550	25,000,000	25,000,000



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22021002	PUBLICITY & ADVERTISEMENTS	2,000,000	246,000	2,000,000	2,000,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	1,000,000	40,500	1,500,000	1,500,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	2,000,000	858,000	3,000,000	3,000,000
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	2,000,000	0	3,000,000	3,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	1,000,000	150,000	1,000,000	1,000,000
22021024	ACCOUNTING FOR FIXED ASSETS/ FIXED ASSET AUDIT/ EXTERNAL AUDIT EXPENSES	6,000,000	0	6,000,000	6,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	6,000,000	3,194,750	7,000,000	7,000,000
23	CAPITAL EXPENDITURE	95,500,000	7,867,000	101,000,000	101,000,000
2301	FIXED ASSETS PURCHASED	65,500,000	0	66,000,000	66,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	65,500,000	0	66,000,000	66,000,000
23010105	PURCHASE OF MOTOR VEHICLES	40,000,000	0	60,000,000	60,000,000
23010108	PURCHASE OF BUSES	10,000,000	0	0	0
23010113	PURCHASE OF COMPUTERS	2,500,000	0	3,000,000	3,000,000
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	3,000,000	0	0	0
23010128	PURCHASE OF SECURITY EQUIPMENT	10,000,000	0	3,000,000	3,000,000
2302	CONSTRUCTION / PROVISION	30,000,000	7,867,000	15,000,000	15,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000	7,867,000	15,000,000	15,000,000
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000	0	0	0
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	10,000,000	7,732,000	15,000,000	15,000,000
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	10,000,000	135,000	0	0
2303	REHABILITATION / REPAIRS	0	0	20,000,000	20,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	20,000,000	20,000,000
23030110	REHABILITATION / REPAIRS - LIBRARIES	0	0	10,000,000	10,000,000
23030127	REHABILITATION/ REPAIRS- ICT INFRASTRUCTURES	0	0	10,000,000	10,000,000
052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
709	EDUCATION	1,070,634,262	573,970,182	1,064,773,161	1,064,773,161



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7094	TERTIARY EDUCATION	1,070,634,262	573,970,182	1,064,773,161	1,064,773,161
70941	FIRST STAGE OF TERTIARY EDUCATION	1,070,634,262	573,970,182	1,064,773,161	1,064,773,161

052110400100	COLLEGE OF NURSING AND MIDWIFERY, OBANGEDE							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	95,500,000	7,867,000	101,000,000	101,000,000
04010323001003 - Health sector coordination mechanisms	FURNISHING OF ADMINISTRATIVE BLOCK, HOSTEL AND CLINIC.	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	135,000	0	0
04010323001103 - Health sector coordination mechanisms	PURCHASE OF 1NO OF 18 SEATERS BUS	23010108 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	0	0	0
04010323001203 - Health sector coordination mechanisms	CONSTRUCTION/ FURNISHING OF OFFICE BUILDING	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	0	0	0
04010323001303 - Health sector coordination mechanisms	PURCHASE OF 4NOS OF VEHICLES FOR PRINCIPAL OFFICERS OF COLLEGE OF NURSING, OBANGEDE	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	40,000,000	0	60,000,000	60,000,000
04050123004103 - Functional health facilities	CONSTRUCTION OF ADDITIONAL FACILITIES/ BUILDING AT COLLEGE OF NURSING OBANGEDE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	10,000,000	7,732,000	15,000,000	15,000,000
04070123000103 - Routine information system	PURCHASE OF 5 NOS OF COMPUTERS LAPTOP	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	2,500,000	0	3,000,000	3,000,000
04100123000603 - Health Not	PROVISION OF CCTV/ SECURITY DEVICES	23010128 - PURCHASE OF	70941 - FIRST STAGE OF	12211600 - OKEHI	10,000,000	0	3,000,000	3,000,000



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Elsewhere Classified		SECURITY EQUIPMENT	TERTIARY EDUCATION					
04100123000703 - Health Not Elsewhere Classified	PURCHASE OF LIBRARY BOOKS/ EQUIPMENT	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	3,000,000	0	0	0
04100126002003 - Health Not Elsewhere Classified	EXPANSION OF THE E-LIBRARY OF THE COLLEGE	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	0	0	10,000,000	10,000,000
04100126002103 - Health Not Elsewhere Classified	EXPANSION OF THE COLLEGE ICT INFRASTRUCTURES FOR CBT CENTRE	23030127 - REHABILITATION/ REPAIRS- ICT INFRASTRUCTURE S	70941 - FIRST STAGE OF TERTIARY EDUCATION	12211600 - OKEHI	0	0	10,000,000	10,000,000



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052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	103,943,000	86,815,150	119,293,000	119,293,000
12	INDEPENDENT REVENUE	103,943,000	86,815,150	119,293,000	119,293,000
1202	NON-TAX REVENUE	103,943,000	86,815,150	119,293,000	119,293,000
120204	FEES - GENERAL	102,077,000	81,915,150	114,043,000	114,043,000
12020409	TUITION FEES/ SDC TUITION FEES	101,548,000	79,455,150	110,343,000	110,343,000
12020423	ACCEPTANCE OF ADMISSION LETTER	0	500,000	1,200,000	1,200,000
12020458	ACCOMMODATION FEE	0	960,000	1,000,000	1,000,000
12020487	ORIGINAL CERTIFICATE FEE	529,000	1,000,000	1,500,000	1,500,000
120206	SALES - GENERAL	1,866,000	4,900,000	5,250,000	5,250,000
12020607	SALES OF FORMS	1,816,000	4,500,000	4,500,000	4,500,000
12020667	SALES FROM PURE WATER FACTORY	50,000	400,000	750,000	750,000
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	1,046,287,041	577,839,930.36	976,219,295	976,219,295
21	PERSONNEL COST	719,734,591	462,607,910.25	635,701,564	635,701,564
2101	SALARY	713,684,591	462,607,910.25	629,651,564	629,651,564
210101	SALARIES AND WAGES	713,684,591	462,607,910.25	629,651,564	629,651,564
21010101	SALARY	713,684,591	462,607,910.25	629,651,564	629,651,564
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,050,000	0	6,050,000	6,050,000
210201	ALLOWANCES	6,050,000	0	6,050,000	6,050,000
21020105	FURNITURE ALLOWANCE /1ST - 28TH DAYS ALLOWANCE	6,050,000	0	6,050,000	6,050,000
22	OTHER RECURRENT COSTS	93,300,650	50,947,795.11	243,000,650	243,000,650
2202	OVERHEAD COST	83,800,650	42,091,795.11	236,000,650	236,000,650
220201	TRAVEL & TRANSPORT - GENERAL	6,000,000	5,006,500	5,000,000	5,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	6,000,000	5,006,500	5,000,000	5,000,000
220202	UTILITIES - GENERAL	1,600,650	150,000	1,100,650	1,100,650



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22020201	INTERNET ACCESS CHARGES	1,000,000	0	500,000	500,000
22020203	WATER RATE	63,300	0	63,300	63,300
22020204	ELECTRICITY BILL /CHARGES	300,000	150,000	300,000	300,000
22020205	TELEPHONE CHARGES	237,350	0	237,350	237,350
220203	MATERIALS & SUPPLIES - GENERAL	17,200,000	7,982,500	19,800,000	19,800,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,000,000	352,000	2,000,000	2,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	500,000	0	500,000	500,000
22020304	DRUGS AND MEDICAL SUPPLIES	500,000	180,000	500,000	500,000
22020305	UNIFORMS AND OTHER CLOTHINGS	400,000	0	1,000,000	1,000,000
22020311	WATER SPARE PARTS / CHEMICALS/ OTHER REGENTS	1,000,000	260,000	1,000,000	1,000,000
22020312	LIBRARY EXPENSES	500,000	479,000	1,000,000	1,000,000
22020323	OFFICE AND GENERAL EXPENSES	12,800,000	6,711,500	13,300,000	13,300,000
22020346	PRODUCTION OF I.D CARD /STATE CALENDAR /DIARIES/ NOMINAL ROLL	500,000	0	500,000	500,000
220204	MAINTENANCE SERVICES - GENERAL	18,200,000	11,750,400	21,000,000	21,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	5,000,000	3,504,500	7,000,000	7,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	2,200,000	1,407,900	3,000,000	3,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6,000,000	5,938,000	6,000,000	6,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	2,000,000	0	2,000,000	2,000,000
22020421	MAINTENANCE OF HOSTELS	3,000,000	900,000	3,000,000	3,000,000
220205	TRAINING - GENERAL	6,500,000	2,145,000	8,000,000	8,000,000
22020501	LOCAL TRAINING	1,500,000	1,190,000	2,000,000	2,000,000
22020502	INTERNATIONAL TRAINING	3,000,000	0	2,000,000	2,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	2,000,000	955,000	4,000,000	4,000,000
220206	OTHER SERVICES - GENERAL	10,300,000	0	161,000,000	161,000,000
22020601	SECURITY SERVICES EXPENSES	2,000,000	0	3,000,000	3,000,000
22020639	CONDUCT OF EXAMS EXPENSES	3,000,000	0	3,000,000	3,000,000
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	300,000	0	1,000,000	1,000,000
22020662	ACCREDITATION OF TECHNICAL SCHOOLS /ACCREDITATION OF SERVICE PROVIDERS/ ACCREDITATION OF COURSES	5,000,000	0	154,000,000	154,000,000



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220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,400,000	2,000,000	2,800,000	2,800,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	2,000,000	2,000,000	2,500,000	2,500,000
22020702	LEGAL SERVICES /PREROGATIVE OF MERCYEXPENSES/ IMPLEMENTATION OF ACJ LAW 2017	400,000	0	300,000	300,000
220208	FUEL & LUBRICANTS - GENERAL	6,500,000	2,107,300	6,500,000	6,500,000
22020801	MOTOR VEHICLE FUEL COST	4,000,000	2,080,000	4,000,000	4,000,000
22020803	PLANTS/ GENERATOR FUEL COST	1,000,000	27,300	1,000,000	1,000,000
22020806	DIESEL EXPENSES	1,500,000	0	1,500,000	1,500,000
220209	FINANCIAL CHARGES - GENERAL	400,000	364,320.11	400,000	400,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	400,000	364,320.11	400,000	400,000
220210	MISCELLANEOUS EXPENSES GENERAL	14,700,000	10,585,775	10,400,000	10,400,000
22021001	REFRESHMENT & MEALS	8,800,000	8,614,900	6,000,000	6,000,000
22021002	PUBLICITY & ADVERTISEMENTS	1,000,000	0	500,000	500,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	500,000	0	500,000	500,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	3,000,000	1,141,875	2,000,000	2,000,000
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	400,000	230,000	400,000	400,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	599,000	1,000,000	1,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	9,500,000	8,856,000	7,000,000	7,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	9,500,000	8,856,000	7,000,000	7,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	9,500,000	8,856,000	7,000,000	7,000,000
23	CAPITAL EXPENDITURE	233,251,800	64,284,225	97,517,081	97,517,081
2301	FIXED ASSETS PURCHASED	30,000,000	0	57,517,081	57,517,081
230101	PURCHASE OF FIXED ASSETS - GENERAL	30,000,000	0	57,517,081	57,517,081
23010105	PURCHASE OF MOTOR VEHICLES	30,000,000	0	57,517,081	57,517,081
2302	CONSTRUCTION / PROVISION	100,000,000	6,808,000	30,000,000	30,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	100,000,000	6,808,000	30,000,000	30,000,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000	6,808,000	30,000,000	30,000,000
2303	REHABILITATION / REPAIRS	73,251,800	50,471,850	10,000,000	10,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	73,251,800	50,471,850	10,000,000	10,000,000



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23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	73,251,800	50,471,850	10,000,000	10,000,000
2305	OTHER CAPITAL PROJECTS	30,000,000	7,004,375	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	30,000,000	7,004,375	0	0
23050101	RESEARCH AND DEVELOPMENT	30,000,000	7,004,375	0	0
052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
709	EDUCATION	1,046,287,041	577,839,930	976,219,295	976,219,295
7094	TERTIARY EDUCATION	1,046,287,041	577,839,930	976,219,295	976,219,295
70941	FIRST STAGE OF TERTIARY EDUCATION	1,046,287,041	577,839,930	976,219,295	976,219,295

052110600100	COLLEGE OF HEALTH SCIENCE & TECHNOLOGY, IDAH							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	233,251,800	64,284,225	97,517,081	97,517,081
0401032300140 3 - Health sector coordination mechanisms	RENOVATION OF EXISTING STRUCTURE/ BUILDING AT THE COLLEGE OF HEALTH SCIENCE, IDAH	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220700 - IDAH	73,251,800	50,471,850	10,000,000	10,000,000
0401032300150 3 - Health sector coordination mechanisms	PURCHASE OF 2NOS OF UTILITY VEHICLE	23010105 - PURCHASE OF MOTOR VEHICLES	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220700 - IDAH	30,000,000	0	57,517,081	57,517,081
0405012300420 3 - Functional health facilities	CONSTRUCTION OF INFRASTRUCTURE FACILITIES/ BUILDING AT THE COLLEGE OF HEALTH SCIENCE AND TECH. IDAH	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220700 - IDAH	100,000,000	6,808,000	30,000,000	30,000,000
0410012300080 3 - Health Not Elsewhere Classified	ACCREDITATION OF COURSES AT COLLEGE OF HEALTH SCIENCE IDAH	23050101 - RESEARCH AND DEVELOPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	12220700 - IDAH	30,000,000	7,004,375	0	0



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052110800100	KOGI STATE HIV/AIDS CONTROL AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	27,400,000	0	27,400,000	27,400,000
22	OTHER RECURRENT COSTS	27,400,000	0	27,400,000	27,400,000
2202	OVERHEAD COST	27,400,000	0	27,400,000	27,400,000
220201	TRAVEL & TRANSPORT - GENERAL	1,500,000	0	1,500,000	1,500,000
22020102	TRAVEL AND TRANSPORT - OTHERS	1,500,000	0	1,500,000	1,500,000
220202	UTILITIES - GENERAL	700,000	0	700,000	700,000
22020204	ELECTRICITY BILL /CHARGES	500,000	0	500,000	500,000
22020205	TELEPHONE CHARGES	200,000	0	200,000	200,000
220203	MATERIALS & SUPPLIES - GENERAL	600,000	0	600,000	600,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	500,000	0	500,000	500,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	0	100,000	100,000
220204	MAINTENANCE SERVICES - GENERAL	2,500,000	0	2,500,000	2,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	1,500,000	0	1,500,000	1,500,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,000,000	0	1,000,000	1,000,000
220205	TRAINING - GENERAL	2,500,000	0	2,500,000	2,500,000
22020501	LOCAL TRAINING	2,500,000	0	2,500,000	2,500,000
220206	OTHER SERVICES - GENERAL	15,000,000	0	15,000,000	15,000,000
22020660	HEALTH INTERVENTIONS PROGRAMME TO KOGI STATE	15,000,000	0	15,000,000	15,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	500,000	0	500,000	500,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	500,000	0	500,000	500,000
220209	FINANCIAL CHARGES - GENERAL	250,000	0	250,000	250,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	250,000	0	250,000	250,000
220210	MISCELLANEOUS EXPENSES GENERAL	3,850,000	0	3,850,000	3,850,000
22021001	REFRESHMENT & MEALS	850,000	0	850,000	850,000
22021002	PUBLICITY & ADVERTISEMENTS	1,000,000	0	1,000,000	1,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	1,000,000	0	1,000,000	1,000,000



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22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,000,000	0	1,000,000	1,000,000
052110800100	KOGI STATE HIV/AID CONTROL AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
707	HEALTH	27,400,000	0	27,400,000	27,400,000
7074	PUBLIC HEALTH SERVICES	27,400,000	0	27,400,000	27,400,000
70741	PUBLIC HEALTH SERVICES	27,400,000	0	27,400,000	27,400,000



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052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	340,000	2,280,000	2,830,000	2,830,000
12	INDEPENDENT REVENUE	340,000	2,280,000	2,830,000	2,830,000
1202	NON-TAX REVENUE	340,000	2,280,000	2,830,000	2,830,000
120201	LICENCES - GENERAL	240,000	80,000	530,000	530,000
12020161	SPECIAL ADVERTISEMENT RATE/ SECOND PARTY SIGNAGE	0	30,000	30,000	30,000
12020167	REGISTRATION/ RENEWAL OF PHARMACEUTICAL DRUGS SUPPLIERS	240,000	50,000	500,000	500,000
120204	FEES - GENERAL	100,000	200,000	300,000	300,000
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	100,000	200,000	300,000	300,000
120206	SALES - GENERAL	0	2,000,000	2,000,000	2,000,000
12020669	2% SALES MARKUP FROM FACILITIES MONTHLY	0	2,000,000	2,000,000	2,000,000
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	287,400,000	12,822,500	2,299,700,000	2,299,700,000
22	OTHER RECURRENT COSTS	287,400,000	12,822,500	2,299,700,000	2,299,700,000
2202	OVERHEAD COST	287,400,000	12,822,500	2,299,700,000	2,299,700,000
220201	TRAVEL & TRANSPORT - GENERAL	2,500,000	2,376,000	2,500,000	2,500,000
22020102	TRAVEL AND TRANSPORT - OTHERS	2,500,000	2,376,000	2,500,000	2,500,000
220202	UTILITIES - GENERAL	2,750,000	20,000	2,750,000	2,750,000
22020204	ELECTRICITY BILL /CHARGES	300,000	0	300,000	300,000
22020205	TELEPHONE CHARGES	150,000	20,000	150,000	150,000
22020211	HOSTING OF THE STATE WEBSITE EXPENSES/ WEBSITE DEVELOPMENT AND MAINTENANCE	2,300,000	0	2,300,000	2,300,000
220203	MATERIALS & SUPPLIES - GENERAL	218,500,000	3,925,500	2,220,500,000	2,220,500,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,500,000	497,000	2,500,000	2,500,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	500,000	43,000	500,000	500,000
22020304	DRUGS AND MEDICAL SUPPLIES	100,000,000	139,000	100,000,000	100,000,000



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22020323	OFFICE AND GENERAL EXPENSES	13,500,000	3,246,500	13,500,000	13,500,000
22020348	PURCHASE OF SAMPLE REAGENT FOR QUALITY CONTROL LABORATORY	0	0	500,000,000	500,000,000
22020354	CAPITALIZATION OF DRUGS AGENCY FOR PROCUREMENT OF DRUGS AND MEDICAL CONSUMABLES	102,000,000	0	1,604,000,000	1,604,000,000
220204	MAINTENANCE SERVICES - GENERAL	9,000,000	2,550,000	15,500,000	15,500,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	2,000,000	2,000,000	5,000,000	5,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,500,000	550,000	5,000,000	5,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	2,500,000	0	2,500,000	2,500,000
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	3,000,000	0	3,000,000	3,000,000
220205	TRAINING - GENERAL	23,450,000	1,168,000	23,450,000	23,450,000
22020501	LOCAL TRAINING	15,000,000	155,000	15,000,000	15,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	8,450,000	1,013,000	8,450,000	8,450,000
220208	FUEL & LUBRICANTS - GENERAL	5,500,000	618,500	5,500,000	5,500,000
22020801	MOTOR VEHICLE FUEL COST	3,000,000	555,000	3,000,000	3,000,000
22020806	DIESEL EXPENSES	1,000,000	0	1,000,000	1,000,000
22020807	FUEL EXPENSES	1,500,000	63,500	1,500,000	1,500,000
220210	MISCELLANEOUS EXPENSES GENERAL	25,700,000	2,164,500	29,500,000	29,500,000
22021001	REFRESHMENT & MEALS	1,500,000	315,500	5,000,000	5,000,000
22021002	PUBLICITY & ADVERTISEMENTS	3,000,000	392,000	3,000,000	3,000,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	2,000,000	0	2,000,000	2,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	700,000	0	1,000,000	1,000,000
22021022	STATE COUNCIL ON HEALTH/ NATIONAL COUNCIL ON HEALTH MEETING /HUMAN RESOURCE FOR HEALTH	1,000,000	0	1,000,000	1,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	3,000,000	427,000	3,000,000	3,000,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	2,500,000	0	2,500,000	2,500,000
22021069	BOARD MEETING EXPENSES	4,000,000	530,000	4,000,000	4,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	8,000,000	500,000	8,000,000	8,000,000
052111300100	DRUGS AND MEDICAL SUPPLY MANAGEMENT AGENCY				



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Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
707	HEALTH	287,400,000	12,822,500	2,299,700,000	2,299,700,000
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	287,400,000	12,822,500	2,299,700,000	2,299,700,000
70711	PHARMACEUTICAL PRODUCTS	287,400,000	12,822,500	2,299,700,000	2,299,700,000



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053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	25,625,595,125	255,000,000	37,454,220,000	37,454,220,000
12	INDEPENDENT REVENUE	125,595,125	255,000,000	254,220,000	254,220,000
1202	NON-TAX REVENUE	125,595,125	255,000,000	254,220,000	254,220,000
120201	LICENCES - GENERAL	592,500	740,000	5,760,000	5,760,000
12020133	REGISTRATION /RENEWAL OF POWER SAW OPERATION	30,000	140,000	4,200,000	4,200,000
12020141	REGISTRATION /RENEWAL OF SAW MILLERS	562,500	600,000	1,560,000	1,560,000
120202	MINING RENTS	65,200,000	10,000,000	0	0
12020232	REGISTRATION FEES FROM SOLID MINERALS OPERATION	65,200,000	10,000,000	0	0
120204	FEES - GENERAL	0	0	15,000,000	15,000,000
12020406	CONSULTANCY REGISTRATION / RENEWAL CHARGES	0	0	15,000,000	15,000,000
120206	SALES - GENERAL	6,380,000	15,000,000	229,260,000	229,260,000
12020623	SALES OF FOREST PRODUCTS	6,380,000	15,000,000	229,260,000	229,260,000
120207	EARNINGS -GENERAL	53,422,625	229,260,000	4,200,000	4,200,000
12020709	EARNINGS FROM TREE FELLING OPERATION	53,422,625	229,260,000	4,200,000	4,200,000
13	AID AND GRANTS	3,000,000,000	0	3,000,000,000	3,000,000,000
1302	GRANTS	3,000,000,000	0	3,000,000,000	3,000,000,000
130201	DOMESTIC GRANTS	3,000,000,000	0	3,000,000,000	3,000,000,000
13020101	CURRENT GRANTS FROM FGN	3,000,000,000	0	3,000,000,000	3,000,000,000
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	22,500,000,000	0	34,200,000,000	34,200,000,000
1403	LOANS/ BORROWINGS RECEIPT	22,500,000,000	0	34,200,000,000	34,200,000,000
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	22,500,000,000	0	34,200,000,000	34,200,000,000
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	22,500,000,000	0	34,200,000,000	34,200,000,000
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



2	EXPENDITURES	<u>38,336,664,259</u>	<u>34,607,017,483.95</u>	<u>13,734,312,142</u>	<u>13,734,312,142</u>
21	PERSONNEL COST	300,364,259	206,985,072.84	300,017,142	300,017,142
2101	SALARY	300,364,259	206,985,072.84	300,017,142	300,017,142
210101	SALARIES AND WAGES	300,364,259	206,985,072.84	300,017,142	300,017,142
21010101	SALARY	300,364,259	206,985,072.84	300,017,142	300,017,142
22	OTHER RECURRENT COSTS	3,136,300,000	2,653,596,950	5,286,300,000	5,286,300,000
2202	OVERHEAD COST	3,136,100,000	2,653,596,950	5,286,100,000	5,286,100,000
220201	TRAVEL & TRANSPORT - GENERAL	54,000,000	0	14,000,000	14,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	4,000,000	0	4,000,000	4,000,000
22020104	INTERNATIONAL TRAVEL AND TRANSPORT - OTHERS	50,000,000	0	10,000,000	10,000,000
220202	UTILITIES - GENERAL	600,000	0	600,000	600,000
22020204	ELECTRICITY BILL /CHARGES	500,000	0	500,000	500,000
22020205	TELEPHONE CHARGES	100,000	0	100,000	100,000
220203	MATERIALS & SUPPLIES - GENERAL	23,000,000	13,596,950	23,000,000	23,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	7,000,000	2,289,950	7,000,000	7,000,000
22020323	OFFICE AND GENERAL EXPENSES	16,000,000	11,307,000	16,000,000	16,000,000
220204	MAINTENANCE SERVICES - GENERAL	49,000,000	0	44,000,000	44,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	45,000,000	0	40,000,000	40,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	3,000,000	0	3,000,000	3,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	1,000,000	0	1,000,000	1,000,000
220205	TRAINING - GENERAL	5,000,000	0	5,000,000	5,000,000
22020501	LOCAL TRAINING	5,000,000	0	5,000,000	5,000,000
220206	OTHER SERVICES - GENERAL	2,659,000,000	2,640,000,000	2,814,000,000	2,814,000,000
22020601	SECURITY SERVICES EXPENSES	10,000,000	0	5,000,000	5,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	2,640,000,000	2,640,000,000	2,800,000,000	2,800,000,000
22020635	KOGI STATE OPEN GOVERNMENT PARTNERSHIP (OGP) INTENVENTION TO STRENGTHEN SOME MDAs ACTIVITIES FOR OPTIMAL PERFORMANCE	9,000,000	0	9,000,000	9,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000	0	10,000,000	10,000,000



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22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	5,000,000	0	5,000,000	5,000,000
22020706	SURVEYING SERVICES/ FEASIBILITY STUDY	0	0	5,000,000	5,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	340,500,000	0	2,375,500,000	2,375,500,000
22021001	REFRESHMENT & MEALS	5,000,000	0	5,000,000	5,000,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	30,000,000	0	15,000,000	15,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	500,000	0	500,000	500,000
22021093	FLOOD DISASTER PREPARADNESS	300,000,000	0	2,350,000,000	2,350,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	5,000,000	0	5,000,000	5,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	200,000	0	200,000	200,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	200,000	0	200,000	200,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	200,000	0	200,000	200,000
23	CAPITAL EXPENDITURE	34,900,000,000	31,746,435,461.11	8,147,995,000	8,147,995,000
2301	FIXED ASSETS PURCHASED	2,865,000,000	1,905,750,000	3,382,295,000	3,382,295,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,865,000,000	1,905,750,000	3,382,295,000	3,382,295,000
23010107	PURCHASE OF TRUCKS	335,000,000	0	1,863,880,000	1,863,880,000
23010121	PURCHASE OF RESIDENTIAL FURNITURE	20,000,000	0	163,415,000	163,415,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	20,000,000	0	10,000,000	10,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	60,000,000	0	60,000,000	60,000,000
23010142	PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	2,030,000,000	1,905,750,000	1,000,000,000	1,000,000,000
23010143	PURCHASE OF CLEANING AND FUMIGATING TOOLS	300,000,000	0	100,000,000	100,000,000
23010144	PURCHASE OF POWER INSTILLATION EQUIPMENT	40,000,000	0	25,000,000	25,000,000
23010146	PURCHASE OF MOTOR CYCLES	60,000,000	0	160,000,000	160,000,000
2302	CONSTRUCTION / PROVISION	28,200,000,000	26,777,890,851.72	1,690,700,000	1,690,700,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	28,200,000,000	26,777,890,851.72	1,690,700,000	1,690,700,000
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	28,200,000,000	26,777,890,851.72	1,690,700,000	1,690,700,000
2304	PRESERVATION OF THE ENVIRONMENT	3,830,000,000	3,062,794,609.39	3,075,000,000	3,075,000,000
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	3,830,000,000	3,062,794,609.39	3,075,000,000	3,075,000,000
23040101	TREE PLANTING	2,730,000,000	2,562,794,609.39	1,975,000,000	1,975,000,000
23040102	EROSION & FLOOD CONTROL	1,100,000,000	500,000,000	1,100,000,000	1,100,000,000



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2305	OTHER CAPITAL PROJECTS	5,000,000	0	0	0
230501	ACQUISITION OF NON TANGIBLE ASSETS	5,000,000	0	0	0
23050103	MONITORING AND EVALUATION	5,000,000	0	0	0
053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
705	ENVIRONMENTAL PROTECTION	38,336,664,259	34,607,017,484	13,734,312,142	13,734,312,142
7056	ENVIRONMENTAL PROTECTION N.E.C.	38,336,664,259	34,607,017,484	13,734,312,142	13,734,312,142
70561	ENVIRONMENTAL PROTECTION N.E.C.	38,336,664,259	34,607,017,484	13,734,312,142	13,734,312,142

053500100100	MINISTRY OF ENVIRONMENT AND ECOLOGICAL MANAGEMENT							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	34,900,000,000	31,746,435,461	8,147,995,000	8,147,995,000
0310012300440 0 - Poverty Alleviation - General	CONSTRUCTION OF PUBLIC TOILETS IN SELECTED AREAS ACROSS THE STATE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	0	10,000,000	10,000,000
0310012300460 0 - Poverty Alleviation - General	PROCUREMENT OF 250 NO OF HOUSEHOLD DUSTBINS	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	20,000,000	0	20,000,000	20,000,000
0310012300470 0 - Poverty Alleviation - General	PROCUREMENT OF 25 NO REFUSE TROLLIES	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	0	10,000,000	10,000,000
0310012300480 0 - Poverty Alleviation - General	PROCUREMENT OF 2NOS COMPACTOR TRUCK AND 1 NO PAYLOADER.	23010107 - PURCHASE OF TRUCKS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	175,000,000	0	1,657,340,000	1,657,340,000



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0310012300490 0 - Poverty Alleviation - General	PURCHASE OF A SEPTIC TANK EMPTIER, 2 NO. TIPPERS & DISINFECTANTS	23010107 - PURCHASE OF TRUCKS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	160,000,000	0	206,540,000	206,540,000
0610012300640 0 - Housing and Urban Development - General	COMPLETION OF LABORATORY, FURNISHING & PURCHASE OF REAGENTS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	0	10,000,000	10,000,000
0610012300650 0 - Housing and Urban Development - General	BEAUTIFICATION OF LOKOJA TOWNSHIP THROUGH PLANTING OF TREES AND ERECTING OF BEAUTIFUL STRUCTURE	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	0	500,000,000	500,000,000
0910012300090 0 - Environmental Improvement - General	CONSTRUCTION OF GUTTERS AND CULVERTS FOR EROSION CONTROL IN SOME SELECTED LOCAL GOVERNMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	100,000,000	0	100,000,000	100,000,000
0910012300100 0 - Environmental Improvement - General	STATE CONTRIBUTION TO ACRReSAL	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	300,000,000	0	0	0
0910012300110 0 - Environmental Improvement - General	RELOCATION OF COMMUNITIES ON WATER CHANNEL/ FLOOD PRONE AREAS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	20,000,000	0	20,000,000	20,000,000
0910012300120 0 - Environmental Improvement - General	PROCUREMENT OF CLEANING EQUIPMENT (RAKE, SHOVELS CUTLASSES, WHEELBARROW, HEAD PAN)FOR CLEANING SERVICES IN PUBLIC PLACES/ STREET IN 4 CITIES (LOKOJA, OKENE, KABBA AND DEKINA) - UN HABITAT CONTRIBUTION	23010143 - PURCHASE OF CLEANING AND FUMIGATING TOOLS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	300,000,000	0	100,000,000	100,000,000
0910012400020 0 - Environmental Improvement - General	REHABILITATION, CHANNELIZATION AND EROSION CONTROL WORKS IN SOME SELECTED COMMUNITIES ACROSS THE STATE (ACRESAL)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12242200 - STATE WIDE	27,150,000,000	26,777,890,852	1,300,000,000	1,300,000,000



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0910012400030 0 - Environmental Improvement - General	AFFORESTATION AND TREE PLANTING ACTIVITIES (ACRESAL AND STATE CONTRIBUTION).	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	1,700,000,000	1,604,385,203	450,000,000	450,000,000
0910012400040 0 - Environmental Improvement - General	REHABILITATION OF FOREST RESERVES IN OFARACHI, OLLE AND OSARA (ACRESAL AND STATE CONTRIBUTION).	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	1,000,000,000	958,409,406	1,000,000,000	1,000,000,000
0910012500010 0 - Environmental Improvement - General	STATE CONTRIBUTION TO NEWMAP (NEWMAP EIB) FOR SUB-WATERSHED EROSION CONTROL	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	250,000,000	0	500,000,000	500,000,000
0910012500020 0 - Environmental Improvement - General	CONSTRUCTION OF SUB-WATERSHED EROSION CONTROL (NEWMAP EIB)	23040102 - EROSION & FLOOD CONTROL	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	850,000,000	500,000,000	600,000,000	600,000,000
0910012500040 0 - Environmental Improvement - General	PROCUREMENT OF ENVIRONMENTAL EQUIPMENT E.G 10NOs OF OPEN KEKE NAPEP FOR WASTE DISPOSAL	23010146 - PURCHASE OF MOTOR CYCLES	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	60,000,000	0	160,000,000	160,000,000
0910012500050 0 - Environmental Improvement - General	PURCHASE OF 10NOs MOTORCYCLES AS ENVIRONMENTAL EQUIPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	60,000,000	0	20,700,000	20,700,000
1210012300290 0 - Growing the Private Sector - General	CONSTRUCTION OF RIVER EMBARKMENT IN SOME SELECTED PLACE C4	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	500,000,000	0	200,000,000	200,000,000
1210012300300 0 - Growing the Private Sector - General	PROVISION OF 300 NOs OF COMMUNAL BEEN FOR DISPOSAL OF WASTE	23010121 - PURCHASE OF RESIDENTIAL FURNITURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	20,000,000	0	163,415,000	163,415,000
1210012300310 0 - Growing the Private Sector - General	FEASIBILITIES STUDIES	23050103 - MONITORING AND EVALUATION	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	5,000,000	0	0	0



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1210012300320 0 - Growing the Private Sector - General	EXTENSION OF LAB. BUILDING AT KOSEPA, LOKOJA AND EQUIPMENT	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	0	10,000,000	10,000,000
2010012300050 0 - CLIMATE CHANGE - General	TREE PLANTING PROGRAMME ACROSS THE STATE (CLIMATE CHANGE)	23040101 - TREE PLANTING	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12242200 - STATE WIDE	20,000,000	0	25,000,000	25,000,000
2010012300070 0 - CLIMATE CHANGE - General	CONSTRUCTION OF WEATHER STATION AND INSTALLATION OF EQUIPMENT AT CONFLUENCE UNIVERSITY OF SCIENCE AND TECHNOLOGY, OSARA. (CLIMATE CHANGE)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	40,000,000	0	20,000,000	20,000,000
2010012300080 0 - CLIMATE CHANGE - General	PROVISION OF 15 NOS SOLAR POWER STREET LIGHT IN 3 SENATORIAL DISTRICT	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	10,000,000	0	10,000,000	10,000,000
2010012300090 0 - CLIMATE CHANGE - General	INSTALLATION AND RETICULATION OF 15 NOS SOLAR POWER BOREHOLE IN 3 SENATORIAL DISTRICT (CLIMATE CHANGE)	23010144 - PURCHASE OF POWER INSTILLATION EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	30,000,000	0	15,000,000	15,000,000
2010012300100 0 - CLIMATE CHANGE - General	PURCHASE AND DISTRIBUTION OF 6KG GAS CYLINDER TO FLOOD VICTIMS ACROSS THE STATE. (CLIMATE CHANGE)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	30,000,000	0	30,000,000	30,000,000
2010012300110 0 - CLIMATE CHANGE - General	CONTROL OF DRAINAGE AND CULVERT AS ECOLOGICAL PROBLEM (CLIMATE CHANGE)	23010142 - PURCHASE OF CLIMATE MANAGEMENT EQUIPMENT/ MATERIALS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	2,030,000,000	1,905,750,000	1,000,000,000	1,000,000,000
2010012300130 0 - CLIMATE CHANGE - General	DISASTER INTERVENTION IN 15 SECONDARY SCHOOLS ACROSS THE 3 SENATORIAL DISTRICTS (FIRE DISASTER, WINDSTORM AND RAINSTORM) (CLIMATE CHANGE)	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12242200 - STATE WIDE	20,000,000	0	10,000,000	10,000,000



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053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	76,605,900	71,500,000	120,000,000	120,000,000
12	INDEPENDENT REVENUE	76,605,900	71,500,000	120,000,000	120,000,000
1201	TAX REVENUE	76,500,900	60,000,000	100,000,000	100,000,000
120103	OTHER TAXES	76,500,900	60,000,000	100,000,000	100,000,000
12010312	ENVIRONMENTAL LEVY	76,500,900	60,000,000	100,000,000	100,000,000
1202	NON-TAX REVENUE	105,000	11,500,000	20,000,000	20,000,000
120201	LICENCES - GENERAL	5,000	1,500,000	2,000,000	2,000,000
12020118	ENVIRONMENTAL PERMIT	5,000	1,500,000	2,000,000	2,000,000
120204	FEES - GENERAL	0	3,000,000	10,000,000	10,000,000
12020455	ENVIRONMENTAL IMPACT ASSESSMENT FEES	0	3,000,000	10,000,000	10,000,000
120207	EARNINGS -GENERAL	100,000	7,000,000	8,000,000	8,000,000
12020749	OTHERS EARNINGS FROM KOGI STATE GOVERNMENT OWNED PARASTATALS /AGENCIES	100,000	7,000,000	8,000,000	8,000,000
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	78,226,419	63,284,153.16	86,266,676	156,416,676
21	PERSONNEL COST	70,896,419	58,550,253.16	79,336,676	79,336,676
2101	SALARY	70,896,419	58,550,253.16	79,336,676	79,336,676
210101	SALARIES AND WAGES	70,896,419	58,550,253.16	79,336,676	79,336,676
21010101	SALARY	70,896,419	58,550,253.16	79,336,676	79,336,676
22	OTHER RECURRENT COSTS	7,330,000	4,733,900	6,930,000	27,080,000
2202	OVERHEAD COST	7,330,000	4,733,900	6,930,000	27,080,000
220201	TRAVEL & TRANSPORT - GENERAL	3,000,000	2,216,800	3,000,000	10,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	3,000,000	2,216,800	3,000,000	10,000,000
220202	UTILITIES - GENERAL	50,000	0	50,000	50,000
22020204	ELECTRICITY BILL /CHARGES	50,000	0	50,000	50,000



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220203	MATERIALS & SUPPLIES - GENERAL	1,200,000	723,500	1,200,000	8,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	1,000,000	723,500	1,000,000	7,000,000
22020305	UNIFORMS AND OTHER CLOTHINGS	200,000	0	200,000	1,000,000
220204	MAINTENANCE SERVICES - GENERAL	1,500,000	579,700	1,500,000	3,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	1,500,000	579,700	1,500,000	3,000,000
220205	TRAINING - GENERAL	250,000	15,000	250,000	2,000,000
22020501	LOCAL TRAINING	250,000	15,000	250,000	2,000,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000	0	100,000	1,000,000
22020706	SURVEYING SERVICES/ FEASIBILITY STUDY	100,000	0	100,000	1,000,000
220209	FINANCIAL CHARGES - GENERAL	30,000	0	30,000	30,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	30,000	0	30,000	30,000
220210	MISCELLANEOUS EXPENSES GENERAL	1,200,000	1,198,900	800,000	3,000,000
22021001	REFRESHMENT & MEALS	1,200,000	1,198,900	800,000	3,000,000
23	CAPITAL EXPENDITURE	0	0	0	50,000,000
2301	FIXED ASSETS PURCHASED	0	0	0	20,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	0	0	0	20,000,000
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	0	0	0	10,000,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	0	0	0	10,000,000
2303	REHABILITATION / REPAIRS	0	0	0	30,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	0	0	0	30,000,000
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	0	0	0	30,000,000
053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
705	ENVIRONMENTAL PROTECTION	78,226,419	63,284,153	86,266,676	156,416,676
7056	ENVIRONMENTAL PROTECTION N.E.C.	78,226,419	63,284,153	86,266,676	156,416,676
70561	ENVIRONMENTAL PROTECTION N.E.C.	78,226,419	63,284,153	86,266,676	156,416,676



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053501600100	STATE ENVIRONMENTAL PROTECTION AGENCY							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	0	0	0	50,000,000
1310012600340 0 - Reform of Government and Governance - General	PURCHASE OF OFFICE FURNITURE AND FITTINGS	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	0	0	0	10,000,000
1310012600350 0 - Reform of Government and Governance - General	PURCHASE OF OFFICE EQUIPMENT (COMPUTERS, OFFICE CABINET, TV, REFRIGERATOR)	23010129 - PURCHASE OF INDUSTRIAL EQUIPMENT	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	0	0	0	10,000,000
1310012600360 0 - Reform of Government and Governance - General	RENOVATION OF GENERAL MANAGER (GM) OFFICE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70561 - ENVIRONMENTAL PROTECTION N.E.C.	12231200 - LOKOJA	0	0	0	30,000,000



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053501800100	KOGI STATE CLIMATE CHANGE AGENCY				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	0	0	700,000,000	700,000,000
22	OTHER RECURRENT COSTS	0	0	700,000,000	700,000,000
2202	OVERHEAD COST	0	0	300,000,000	300,000,000
220201	TRAVEL & TRANSPORT - GENERAL	0	0	50,000,000	50,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	0	0	45,000,000	45,000,000
22020108	TRAVEL OPERATION AND LOGISTICS	0	0	5,000,000	5,000,000
220202	UTILITIES - GENERAL	0	0	18,500,000	18,500,000
22020201	INTERNET ACCESS CHARGES	0	0	3,500,000	3,500,000
22020203	WATER RATE	0	0	5,000,000	5,000,000
22020204	ELECTRICITY BILL /CHARGES	0	0	10,000,000	10,000,000
220203	MATERIALS & SUPPLIES - GENERAL	0	0	143,500,000	143,500,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	0	0	22,000,000	22,000,000
22020323	OFFICE AND GENERAL EXPENSES	0	0	121,500,000	121,500,000
220205	TRAINING - GENERAL	0	0	20,000,000	20,000,000
22020501	LOCAL TRAINING	0	0	10,000,000	10,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	0	0	10,000,000	10,000,000
220206	OTHER SERVICES - GENERAL	0	0	36,000,000	36,000,000
22020602	OFFICE RENT	0	0	36,000,000	36,000,000
220208	FUEL & LUBRICANTS - GENERAL	0	0	10,000,000	10,000,000
22020807	FUEL EXPENSES	0	0	10,000,000	10,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	0	0	22,000,000	22,000,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	0	0	22,000,000	22,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	0	0	400,000,000	400,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	0	0	400,000,000	400,000,000
22040112	TAKE OFF GRANT FOR THE IMPLEMENTATION OF NEWLY CREATED AGENCY/DEPARTMENT	0	0	400,000,000	400,000,000
053501800100	KOGI STATE CLIMATE CHANGE AGENCY				



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Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
705	ENVIRONMENTAL PROTECTION	0	0	700,000,000	700,000,000
7056	ENVIRONMENTAL PROTECTION N.E.C.	0	0	700,000,000	700,000,000
70561	ENVIRONMENTAL PROTECTION N.E.C.	0	0	700,000,000	700,000,000



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053505300100	SANITATION & WASTE MANAGEMENT BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	4,478,100	101,300,000	101,880,000	101,880,000
12	INDEPENDENT REVENUE	4,478,100	101,300,000	101,880,000	101,880,000
1202	NON-TAX REVENUE	4,478,100	101,300,000	101,880,000	101,880,000
120201	LICENCES - GENERAL	175,000	1,000,000	1,000,000	1,000,000
12020152	REGISTRATION OF PRIVATE SERVICE PROVIDERS UNDER PUBLIC PRIVATE PARTNERSHIP INITIATIVE (PPPI)	175,000	1,000,000	1,000,000	1,000,000
120204	FEES - GENERAL	1,223,100	80,420,000	81,000,000	81,000,000
12020463	COLLECTION AND DISPOSAL OF SOLID WASTE FROM PREMISES FEE	10,000	66,020,000	66,000,000	66,000,000
12020480	FUMIGATION SERVICES BY THE BOARD	1,213,000	400,000	1,000,000	1,000,000
12020481	DUMPSITE USERS CHARGE FEE	100	14,000,000	14,000,000	14,000,000
120205	FINES - GENERAL	59,000	5,650,000	5,650,000	5,650,000
12020511	SANITATION DAY EXERCISE FINE	45,000	400,000	400,000	400,000
12020512	ENFORCEMENT & PROSECUTION OF SANITARY DEFAULTERS	0	5,150,000	5,150,000	5,150,000
12020513	RELEASE OF ARRESTED STRAY ANIMALS	14,000	100,000	100,000	100,000
120206	SALES - GENERAL	0	2,230,000	2,230,000	2,230,000
12020611	PROCEED FROM AUCTION SALES OF CONFISCATED ITEMS	0	2,030,000	2,030,000	2,030,000
12020621	AUCTION SALES	0	200,000	200,000	200,000
120207	EARNINGS -GENERAL	3,021,000	12,000,000	12,000,000	12,000,000
12020702	EARNINGS FROM SEPTIC TANK EMPTIER	0	1,000,000	1,000,000	1,000,000
12020705	EARNINGS FROM DOCUMENTATION/ RENEWAL OF REGULATED PREMISES I.E. SCHOOLS, RESTAURANTS, HOTELS, BAKERIES ETC	3,021,000	11,000,000	11,000,000	11,000,000
053505300100	SANITATION & WASTE MANAGEMENT BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	1,488,660,171	418,880,239.85	1,701,331,567	1,701,331,567
21	PERSONNEL COST	665,464,714	418,880,239.85	787,752,731	787,752,731



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2101	SALARY	665,464,714	418,880,239.85	787,752,731	787,752,731
210101	SALARIES AND WAGES	665,464,714	418,880,239.85	787,752,731	787,752,731
21010101	SALARY	645,964,714	400,880,239.85	768,252,731	768,252,731
21010104	AUXILLARY STAFF	19,500,000	18,000,000	19,500,000	19,500,000
22	OTHER RECURRENT COSTS	823,195,457	0	913,578,836	913,578,836
2202	OVERHEAD COST	823,195,457	0	913,578,836	913,578,836
220202	UTILITIES - GENERAL	170,000	0	170,000	170,000
22020205	TELEPHONE CHARGES	170,000	0	170,000	170,000
220203	MATERIALS & SUPPLIES - GENERAL	153,000,000	0	163,500,000	163,500,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	2,900,000	0	3,400,000	3,400,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	100,000	0	100,000	100,000
22020323	OFFICE AND GENERAL EXPENSES	150,000,000	0	160,000,000	160,000,000
220204	MAINTENANCE SERVICES - GENERAL	445,509,730	0	516,509,730	516,509,730
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	200,000,000	0	221,000,000	221,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	5,359,730	0	5,359,730	5,359,730
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	150,000	0	150,000	150,000
22020427	MAINTENANCE OF REFUSE/ DUMPSITE AND SEPTIC TANK EMPTIER	240,000,000	0	290,000,000	290,000,000
220205	TRAINING - GENERAL	150,000	0	250,000	250,000
22020501	LOCAL TRAINING	150,000	0	250,000	250,000
220206	OTHER SERVICES - GENERAL	91,000,000	0	91,000,000	91,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	85,000,000	0	85,000,000	85,000,000
22020672	REFUND OF VARIOUS EXPENSES INRESPECT OF GOVERNMENT ACTIVITIES CARRIED OUT WITH PERSONAL MONEY	6,000,000	0	6,000,000	6,000,000
220208	FUEL & LUBRICANTS - GENERAL	130,865,727	0	140,365,727	140,365,727
22020801	MOTOR VEHICLE FUEL COST	130,865,727	0	140,365,727	140,365,727
220209	FINANCIAL CHARGES - GENERAL	200,000	0	300,000	300,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	200,000	0	300,000	300,000



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220210	MISCELLANEOUS EXPENSES GENERAL	2,300,000	0	1,483,379	1,483,379
22021001	REFRESHMENT & MEALS	200,000	0	300,000	300,000
22021002	PUBLICITY & ADVERTISEMENTS	100,000	0	150,000	150,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	150,000	0	650,000	650,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	350,000	0	383,379	383,379
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	1,500,000	0	0	0
053505300100	SANITATION & WASTE MANAGEMENT BOARD				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
705	ENVIRONMENTAL PROTECTION	1,488,660,171	418,880,240	1,701,331,567	1,701,331,567
7051	WASTE MANAGEMENT	1,488,660,171	418,880,240	1,701,331,567	1,701,331,567
70511	WASTE MANAGEMENT	1,488,660,171	418,880,240	1,701,331,567	1,701,331,567



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055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
1	Revenue	1,234,000,000	1,094,972,193.19	2,500,150,000	2,500,150,000
12	INDEPENDENT REVENUE	0	150,000	150,000	150,000
1202	NON-TAX REVENUE	0	150,000	150,000	150,000
120204	FEES - GENERAL	0	150,000	150,000	150,000
12020421	CONTRACT DOCUMENT NON- REFUNDABLE TENDER FEES	0	150,000	150,000	150,000
13	AID AND GRANTS	1,234,000,000	1,094,822,193.19	2,500,000,000	2,500,000,000
1302	GRANTS	1,234,000,000	1,094,822,193.19	2,500,000,000	2,500,000,000
130201	DOMESTIC GRANTS	1,234,000,000	1,094,822,193.19	2,500,000,000	2,500,000,000
13020103	CURRENT GRANTS FROM LGAS	1,234,000,000	1,094,822,193.19	2,500,000,000	2,500,000,000
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	6,160,521,218	2,819,232,484.09	5,342,103,093	4,942,103,093
21	PERSONNEL COST	1,671,921,218	1,247,898,382.16	1,684,203,093	1,684,203,093
2101	SALARY	1,671,921,218	1,247,898,382.16	1,684,203,093	1,684,203,093
210101	SALARIES AND WAGES	1,671,921,218	1,247,898,382.16	1,684,203,093	1,684,203,093
21010101	SALARY	166,321,218	119,748,382.16	178,603,093	178,603,093
21010110	SALARY OF TRADITIONAL RULERS	1,505,600,000	1,128,150,000	1,505,600,000	1,505,600,000
22	OTHER RECURRENT COSTS	1,618,600,000	1,571,334,101.93	1,792,900,000	1,792,900,000
2202	OVERHEAD COST	1,618,600,000	1,571,334,101.93	1,792,900,000	1,792,900,000
220201	TRAVEL & TRANSPORT - GENERAL	35,000,000	35,000,000	50,000,000	50,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	35,000,000	35,000,000	50,000,000	50,000,000
220202	UTILITIES - GENERAL	7,000,000	4,000,000	8,000,000	8,000,000
22020204	ELECTRICITY BILL /CHARGES	2,000,000	1,000,000	3,000,000	3,000,000
22020205	TELEPHONE CHARGES	5,000,000	3,000,000	5,000,000	5,000,000
220203	MATERIALS & SUPPLIES - GENERAL	1,204,000,000	1,179,313,000	664,000,000	664,000,000



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22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	20,000,000	19,065,000	60,000,000	60,000,000
22020302	NEWSPAPERS, MAGAZINES, JOURNALS AND PERIODICALS	60,000,000	59,408,000	60,000,000	60,000,000
22020323	OFFICE AND GENERAL EXPENSES	1,124,000,000	1,100,840,000	544,000,000	544,000,000
220204	MAINTENANCE SERVICES - GENERAL	45,500,000	41,500,000	150,000,000	150,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	10,000,000	6,000,000	50,000,000	50,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	35,500,000	35,500,000	100,000,000	100,000,000
220205	TRAINING - GENERAL	15,000,000	15,000,000	208,400,000	208,400,000
22020501	LOCAL TRAINING	15,000,000	15,000,000	50,000,000	50,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	0	0	158,400,000	158,400,000
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	40,000,000	40,000,000	40,000,000	40,000,000
22020701	CONSULTANCY SERVICES/ FINANCIAL CONSULTING	40,000,000	40,000,000	40,000,000	40,000,000
220209	FINANCIAL CHARGES - GENERAL	900,000	46,101.93	500,000	500,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	900,000	46,101.93	500,000	500,000
220210	MISCELLANEOUS EXPENSES GENERAL	271,200,000	256,475,000	672,000,000	672,000,000
22021001	REFRESHMENT & MEALS	175,000,000	175,000,000	500,000,000	500,000,000
22021002	PUBLICITY & ADVERTISEMENTS	46,000,000	37,785,000	50,000,000	50,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	9,000,000	8,000,000	20,000,000	20,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	700,000	700,000	2,000,000	2,000,000
22021064	FOOD AND NUTRITION PROGRAMS EXPENSES	30,000,000	25,450,000	50,000,000	50,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	10,500,000	9,540,000	50,000,000	50,000,000
23	CAPITAL EXPENDITURE	2,870,000,000	0	1,865,000,000	1,865,000,000
2301	FIXED ASSETS PURCHASED	200,000,000	0	1,800,000,000	1,800,000,000
230101	PURCHASE OF FIXED ASSETS - GENERAL	200,000,000	0	1,800,000,000	1,800,000,000
23010106	PURCHASE OF VANS	100,000,000	0	900,000,000	900,000,000
23010141	PURCHASE OF OFFICE TOOLS /MATERIALS	100,000,000	0	900,000,000	900,000,000
2302	CONSTRUCTION / PROVISION	2,550,000,000	0	15,000,000	15,000,000
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,550,000,000	0	15,000,000	15,000,000
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	30,000,000	0	0	0
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	500,000,000	0	0	0



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23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,020,000,000	0	15,000,000	15,000,000
2303	REHABILITATION / REPAIRS	120,000,000	0	50,000,000	50,000,000
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	120,000,000	0	50,000,000	50,000,000
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	90,000,000	0	0	0
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	30,000,000	0	50,000,000	50,000,000
055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
706	HOUSING AND COMMUNITY AMMENITIES	6,160,521,218	2,819,232,484	5,342,103,093	4,942,103,093
7062	COMMUNITY DEVELOPMENT	6,160,521,218	2,819,232,484	5,342,103,093	5,342,103,093
70621	COMMUNITY DEVELOPMENT	6,160,521,218	2,819,232,484	5,342,103,093	5,342,103,093

055100100100	MINISTRY OF LOCAL GOVERNMENT AND CHIEFTAINCY AFFAIRS							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	2,870,000,000	0	1,865,000,000	1,465,000,000
0610012500050 0 - Housing and Urban Development - General	CONSRUCTION OF MAGERI OF LOKOJA PALACE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	0	0	0
1310012301450 0 - Reform of Government and Governance - General	A LEGACY PROJECT (STATE / LGA JOINT PROJECTS) CONSTRUCTION OF RECREATIONAL PARK/ SKILL ACQUISITION CENTRE.	23020112 - CONSTRUCTION / PROVISION OF SPORTING FACILITIES	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	0	0	0
1310012301460 0 - Reform of Government and Governance - General	COMPLETION & FURNISHING OF TRADITIONAL CHIEFS GUEST HOUSES/ SECRETARIAT HOUSE, LOKOJA	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	0	0	0



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1310012301470 0 - Reform of Government and Governance - General	RENOVATION AND FURNISHING OF OLD OFFICE BUILDING OF MINISTRY OF LOCAL GOVT. & CHIEFTAINCY AFFAIRS	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	0	50,000,000	50,000,000
1310012301480 0 - Reform of Government and Governance - General	RENOVATION OF ATTAH IGALA'S PALACE AND 3 ROYAL MEJISTY'S PALACES.	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	60,000,000	0	0	0
1310012301490 0 - Reform of Government and Governance - General	PROVISION OF CHIEFS LODGE/ PROVISION OF UTILITIES	23030101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	30,000,000	0	0	0
1310012301500 0 - Reform of Government and Governance - General	CONSTRUCTION OF CENTRAL STORE (MINISTRY FOR LOCAL GOVERNMENT & CHIEFTAINCY AFFAIRS)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	0	0	0
1310012301510 0 - Reform of Government and Governance - General	CRAFTING & CARVING OF TRADITIONAL ARTISTIC SYMBOL OF AUTHORITY FOR GRADED CHIEFS	23010141 - PURCHASE OF OFFICE TOOLS /MATERIALS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	100,000,000	0	900,000,000	700,000,000
1310012301520 0 - Reform of Government and Governance - General	CONSTRUCTION OF OBARO OF KABBA PALACE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	0	0	0
1310012301530 0 - Reform of Government and Governance - General	CONSTRUCTION OF AGBANA OF ISANLU PALACE	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	500,000,000	0	0	0
1310012301540 0 - Reform of Government and Governance - General	PROCUREMENT OF 2 № OF HILLUX (NEW)	23010106 - PURCHASE OF VANS	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	100,000,000	0	900,000,000	700,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



1310012400100 0 - Reform of Government and Governance - General	CONSTRUCTION OF INFRASTRUCTURE IN THE 21 LOCAL GOVERNMENT BY STATE GOVERNMENT AS A SUPPORT TO LOCAL GOVERNMENT COUNCILS	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70621 - COMMUNITY DEVELOPMENT	12231200 - LOKOJA	20,000,000	0	15,000,000	15,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	35,960,900,000	32,602,677,989.28	18,789,660,000	14,889,660,000
21	PERSONNEL COST	6,900,000	6,850,000	100,000,000	100,000,000
2101	SALARY	6,900,000	6,850,000	100,000,000	100,000,000
210101	SALARIES AND WAGES	6,900,000	6,850,000	100,000,000	100,000,000
21010104	AUXILLARY STAFF	6,900,000	6,850,000	100,000,000	100,000,000
22	OTHER RECURRENT COSTS	35,754,000,000	32,595,827,989.28	18,689,660,000	14,789,660,000
2202	OVERHEAD COST	369,000,000	10,900,000	2,204,000,000	2,204,000,000
220201	TRAVEL & TRANSPORT - GENERAL	125,000,000	2,380,000	25,000,000	25,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	50,000,000	2,380,000	10,000,000	10,000,000
22020108	TRAVEL OPERATION AND LOGISTICS	75,000,000	0	15,000,000	15,000,000
220202	UTILITIES - GENERAL	27,000,000	550,000	17,000,000	17,000,000
22020203	WATER RATE	5,000,000	0	5,000,000	5,000,000
22020204	ELECTRICITY BILL /CHARGES	5,000,000	550,000	5,000,000	5,000,000
22020205	TELEPHONE CHARGES	10,000,000	0	5,000,000	5,000,000
22020206	SATELLITE BROADCASTING ACCESS CHARGES	7,000,000	0	2,000,000	2,000,000
220203	MATERIALS & SUPPLIES - GENERAL	16,000,000	4,040,000	16,000,000	16,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	8,000,000	2,630,000	8,000,000	8,000,000
22020323	OFFICE AND GENERAL EXPENSES	8,000,000	1,410,000	8,000,000	8,000,000
220204	MAINTENANCE SERVICES - GENERAL	97,000,000	1,130,000	67,000,000	67,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	15,000,000	0	5,000,000	5,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	12,000,000	120,000	12,000,000	12,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	30,000,000	1,010,000	15,000,000	15,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	10,000,000	0	5,000,000	5,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	20,000,000	0	20,000,000	20,000,000
22020423	REPAIR AND MAINTENANCE OF BOREHOLE	5,000,000	0	5,000,000	5,000,000
22020434	ELECTRICAL INSTALLATION/ REPAIRS	5,000,000	0	5,000,000	5,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



220205	TRAINING - GENERAL	15,000,000	0	2,005,000,000	2,005,000,000
22020501	LOCAL TRAINING	15,000,000	0	2,005,000,000	2,005,000,000
220206	OTHER SERVICES - GENERAL	15,000,000	1,870,000	15,000,000	15,000,000
22020602	OFFICE RENT	10,000,000	0	10,000,000	10,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	5,000,000	1,870,000	5,000,000	5,000,000
220208	FUEL & LUBRICANTS - GENERAL	5,000,000	0	5,000,000	5,000,000
22020801	MOTOR VEHICLE FUEL COST	5,000,000	0	5,000,000	5,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	69,000,000	930,000	54,000,000	54,000,000
22021001	REFRESHMENT & MEALS	20,000,000	930,000	20,000,000	20,000,000
22021002	PUBLICITY & ADVERTISEMENTS	8,000,000	0	3,000,000	3,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	20,000,000	0	20,000,000	20,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	4,000,000	0	4,000,000	4,000,000
22021015	SUBSCRIPTION TO PROFESSIONAL BODIES/ PARLIAMENTARY /ANNUAL INTERNATIONAL BAR ASSOCIATION CONFERENCE/ ANNUAL RETREAT FOR PUBLIC OFFICE HOLDERS	7,000,000	0	2,000,000	2,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	10,000,000	0	5,000,000	5,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	15,000,000	0	10,000,000	10,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	15,000,000	0	10,000,000	10,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	15,000,000	0	10,000,000	10,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	35,370,000,000	32,584,927,989.28	16,475,660,000	12,575,660,000
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	35,370,000,000	32,584,927,989.28	16,475,660,000	12,575,660,000
22080110	FUEL SUBSIDY REMOVAL PALLIATIVES	35,000,000,000	32,526,075,913.43	15,925,660,000	12,025,660,000
22080119	FINANCIAL ASSISTANCE TO NEEDIES	70,000,000	0	50,000,000	50,000,000
22080121	LIVELIHOOD SUPPORT TO POOR AND VULNERABLE HOUSEHOLDS- SOCIAL TRANSFER (CASH TRANSFER) AND BASIC SERVICE (CARES)	300,000,000	58,852,075.85	500,000,000	500,000,000
23	CAPITAL EXPENDITURE	200,000,000	0	0	0
2302	CONSTRUCTION / PROVISION	200,000,000	0	0	0
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	200,000,000	0	0	0
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000	0	0	0



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000	0	0	0
055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
710	SOCIAL PROTECTION	35,960,900,000	32,602,677,989	18,789,660,000	14,889,660,000
7109	SOCIAL PROTECTION N.E.C.	35,960,900,000	32,602,677,989	18,789,660,000	14,889,660,000
71091	SOCIAL PROTECTION N.E.C.	35,960,900,000	32,602,677,989	18,789,660,000	14,889,660,000

055400100100	MINISTRY OF HUMANITARIAN AFFAIRS AND POVERTY ALLEVIATION							
Programme Code and Description	Project Description	Economic Code and Description	Function Code and Description	Location Code and Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
Total	-	-	-	-	200,000,000	0	0	0
1310012301430 0 - Reform of Government and Governance - General	CONSTRUCTION OF WAREHOUSE FOR HUMANITARIAT OFFICE, LOKOJA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	71091 - SOCIAL PROTECTION N.E.C.	12231200 - LOKOJA	100,000,000	0	0	0
1310012301440 0 - Reform of Government and Governance - General	CONSTRUCTION OF OFFICE ACCOMODATION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	71091 - SOCIAL PROTECTION N.E.C.	12231200 - LOKOJA	100,000,000	0	0	0



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
2	EXPENDITURES	997,000,000	176,701,942.09	2,203,000,000	1,720,359,780
21	PERSONNEL COST	150,000,000	65,556,427.09	160,000,000	160,000,000
2101	SALARY	150,000,000	65,556,427.09	160,000,000	160,000,000
210101	SALARIES AND WAGES	150,000,000	65,556,427.09	160,000,000	160,000,000
21010104	AUXILLARY STAFF	150,000,000	65,556,427.09	160,000,000	160,000,000
22	OTHER RECURRENT COSTS	847,000,000	111,145,515	2,043,000,000	1,560,359,780
2202	OVERHEAD COST	637,000,000	110,810,965	733,000,000	733,000,000
220201	TRAVEL & TRANSPORT - GENERAL	70,000,000	22,630,000	70,000,000	70,000,000
22020102	TRAVEL AND TRANSPORT - OTHERS	40,000,000	6,125,000	40,000,000	40,000,000
22020108	TRAVEL OPERATION AND LOGISTICS	30,000,000	16,505,000	30,000,000	30,000,000
220202	UTILITIES - GENERAL	15,000,000	6,176,590	15,000,000	15,000,000
22020206	SATELLITE BROADCASTING ACCESS CHARGES	15,000,000	6,176,590	15,000,000	15,000,000
220203	MATERIALS & SUPPLIES - GENERAL	102,000,000	28,720,500	121,000,000	121,000,000
22020301	OFFICE STATIONERY/ COMPUTER CONSUMABLE	20,000,000	1,120,500	20,000,000	20,000,000
22020305	UNIFORMS AND OTHER CLOTHINGS	5,000,000	100,000	4,000,000	4,000,000
22020323	OFFICE AND GENERAL EXPENSES	52,000,000	13,800,000	52,000,000	52,000,000
22020359	STATISTICAL INVESTIGATION/ DATA COLLECTION/ CAPTURING OF POOR & VULNERABLE PEOPLE DATA	25,000,000	13,700,000	45,000,000	45,000,000
220204	MAINTENANCE SERVICES - GENERAL	190,000,000	26,262,500	190,000,000	190,000,000
22020401	MAINTENANCE OF MOTOR VEHICLE/ TRANSPORT EQUIPMENT	50,000,000	895,000	50,000,000	50,000,000
22020402	MAINTENANCE OF OFFICE FURNITURE AND FITTINGS	50,000,000	16,669,000	50,000,000	50,000,000
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	40,000,000	0	40,000,000	40,000,000
22020404	MAINTENANCE OF PLANTS /GENERATORS	20,000,000	245,000	20,000,000	20,000,000
22020405	MAINTENANCE OF OFFICE EQUIPMENT	30,000,000	8,453,500	30,000,000	30,000,000
220205	TRAINING - GENERAL	40,000,000	100,000	40,000,000	40,000,000
22020501	LOCAL TRAINING	30,000,000	0	30,000,000	30,000,000
22020511	WORKSHOPS, SEMINARS & CONFERENCES	10,000,000	100,000	10,000,000	10,000,000



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



220206	OTHER SERVICES - GENERAL	35,000,000	790,400	110,000,000	110,000,000
22020601	SECURITY SERVICES EXPENSES	5,000,000	460,000	80,000,000	80,000,000
22020603	RESIDENTIAL RENT/HIRE OF PRIVATE HOUSES	25,000,000	0	25,000,000	25,000,000
22020605	CLEANING, FUMIGATION, ENVIRONMENTAL/ MONTHLY SANITATION AND JANITORIAL SERVICE	5,000,000	330,400	5,000,000	5,000,000
220208	FUEL & LUBRICANTS - GENERAL	25,000,000	16,288,775	35,000,000	35,000,000
22020801	MOTOR VEHICLE FUEL COST	15,000,000	14,596,275	25,000,000	25,000,000
22020803	PLANTS/ GENERATOR FUEL COST	10,000,000	1,692,500	10,000,000	10,000,000
220209	FINANCIAL CHARGES - GENERAL	1,000,000	0	1,000,000	1,000,000
22020901	BANK CHARGES (OTHER THAN INTEREST) /SPECIAL CONVEYANCE & BANK CHARGES	1,000,000	0	1,000,000	1,000,000
220210	MISCELLANEOUS EXPENSES GENERAL	159,000,000	9,842,200	151,000,000	151,000,000
22021001	REFRESHMENT & MEALS	10,000,000	5,660,200	10,000,000	10,000,000
22021002	PUBLICITY & ADVERTISEMENTS	10,000,000	2,762,000	10,000,000	10,000,000
22021003	CELEBRATION/ REMEMBRANCE DAY	0	0	2,000,000	2,000,000
22021004	AWARENESS, ENLIGHTMENT AND SENSITIZATION	0	0	20,000,000	20,000,000
22021012	MEDICAL EXPENSES (LOCAL & INTERNATIONAL)	10,000,000	600,000	10,000,000	10,000,000
22021013	RECRUITMENT AND APPOINTMENT COST /PROMOTION EXPENSES/ DISCIPLINE COST	4,000,000	0	4,000,000	4,000,000
22021014	ANNUAL BUDGET EXPENSES AND ADMINISTRATION	5,000,000	320,000	5,000,000	5,000,000
22021033	PRINTING OF ALL ESSENTIAL DOCUMENT	10,000,000	500,000	10,000,000	10,000,000
22021069	BOARD MEETING EXPENSES	10,000,000	0	10,000,000	10,000,000
22021098	MONITORING ACTIVITIES AND FOLLOW UP	100,000,000	0	70,000,000	70,000,000
2204	GRANTS AND CONTRIBUTIONS GENERAL	10,000,000	334,550	10,000,000	10,000,000
220401	LOCAL GRANTS AND CONTRIBUTIONS	10,000,000	334,550	10,000,000	10,000,000
22040113	GRANTS, SUBVENTION, DONATIONS & REDEMPTION OF PLEDGES	10,000,000	334,550	10,000,000	10,000,000
2208	TRANSFERS- PAYMENT TO INDIVIDUALS	200,000,000	0	1,300,000,000	817,359,780
220801	TRANSFERS- PAYMENT TO INDIVIDUALS	200,000,000	0	1,300,000,000	817,359,780
22080114	ASSIST AND EMPOWER POOR AND VULNERABLE PEOPLE ACROSS ALL LGAS IN KOGI STATE	200,000,000	0	1,300,000,000	817,359,780



KOGI STATE 2026 REVISED BUDGET ESTIMATES, DETAILS ANALYSIS



055400100300	KOGI STATE SOCIAL INVESTMENT PROGRAMME AGENCY (SIP)				
Code	Description	2025 Revised Budget	2025 Actual as @ Dec	2026 Approved Budget	2026 Revised Budget
710	SOCIAL PROTECTION	997,000,000	176,701,942	2,203,000,000	1,720,359,780
7107	SOCIAL EXCLUSION N.E.C	997,000,000	176,701,942	2,181,000,000	1,698,359,780
71071	SOCIAL EXCLUSION N.E.C.	997,000,000	176,701,942	2,181,000,000	1,698,359,780
7109	SOCIAL PROTECTION N.E.C.	0	0	22,000,000	22,000,000
71091	SOCIAL PROTECTION N.E.C.	0	0	22,000,000	22,000,000